



**Testimony of Maine Public Health Association In Support of:
LD 2028: An Act to Amend Certain State Tax Laws**

Joint Standing Committee on Taxation
State House, Room 127
Thursday, February 8, 2024

Good afternoon, Senator Grohoski, Representative Perry, and distinguished members of the Joint Standing Committee on Taxation. My name is Rebecca Boulos. I am a resident of South Portland, and executive director of Maine Public Health Association. MPHA is in support of LD 2028: “An Act to Amend Certain State Tax Laws.”

MPHA is the state’s oldest, largest, and most diverse association for public health professionals. We represent more than 700 individual members and 60 organizations across the state. MPHA works to optimize the health of people and places in Maine through advocacy, education, partnerships, and public health workforce development. We are not tied to a national agenda, which means we are responsive to the needs of Maine’s communities, and we take that responsibility seriously.

In 2019, MPHA joined our partners in working to pass LD 1028: “An Act to Prevent and Reduce Tobacco Use with Adequate Funding and by Equalizing the Taxes on Tobacco Products and To Improve Public Health.” This bill equalized taxes on all tobacco products to the rate of combustible cigarettes (see attached for our fact sheet). Prior to that legislation, other tobacco products, like electronic cigarettes, little cigars, cigarillos, chewing tobacco, cigars, and dissolvables, were taxed at a lower rate than combustible cigarettes (some retailing for as little as \$1.00), making them an attractive alternative to combustible cigarettes. The tobacco industry intentionally uses these types of tax loopholes to create new products that attract and addict youth and low-income adults, who are more price sensitive.

The bill before you now, LD 2028, closes another tobacco tax loophole by clarifying that any product that contains nicotine – even if not derived from a tobacco leaf (i.e., “synthetic nicotine”) – is included in this tax alignment. Examples of the newest tobacco product, which are not currently taxed at an equivalent rate, are synthetic nicotine pouches. One popular brand, Zyn, is sold in packages of 15 pouches with either 3mg or 6mg of nicotine – *per pouch* (so 45mg-90mg of nicotine per container). There are numerous adverse health effects associated with smokeless tobacco products, like these synthetic nicotine pouches, including increased risk of cancer (see attached).

In Maine, every year, the tobacco industry spends \$45 million on product marketing, including marketing flavored tobacco products, which [includes these synthetic nicotine pouches](#). For adults, these commercial tobacco products are marketed as “healthier” alternatives to combustible cigarettes. Authentic tobacco cessation products are regulated differently than commercial tobacco products by the U.S. Food and Drug Administration, and to date, synthetic nicotine pouches are not an approved cessation option. I have included more information about the myriad of *free* evidence-based tobacco treatment programming available to people in Maine (attached).

We need to close this tax loophole to ensure that whatever new tobacco product the industry creates next is covered under this equalization policy. We respectfully request you to please vote LD 2028 “Ought to Pass.” Thank you for considering our testimony.

Tax All Tobacco Products Equally

75% of Maine Voters Support Tax Equalization.^{1*}

Don't Choose Tobacco Product Winners & Losers.

Close the Tobacco Tax Loophole. Tax All Tobacco Products Equally.

What Are Other Tobacco Products?

Any product that contains tobacco that does not meet the federal definition of a cigarette.

- E-Cigarettes
- Little Cigars/Cigarillos
- Chewing Tobacco/Snuff/Dip
- Loose Tobacco/RYO
- Cigars
- Dissolvables – orbs, sticks, strips, etc.

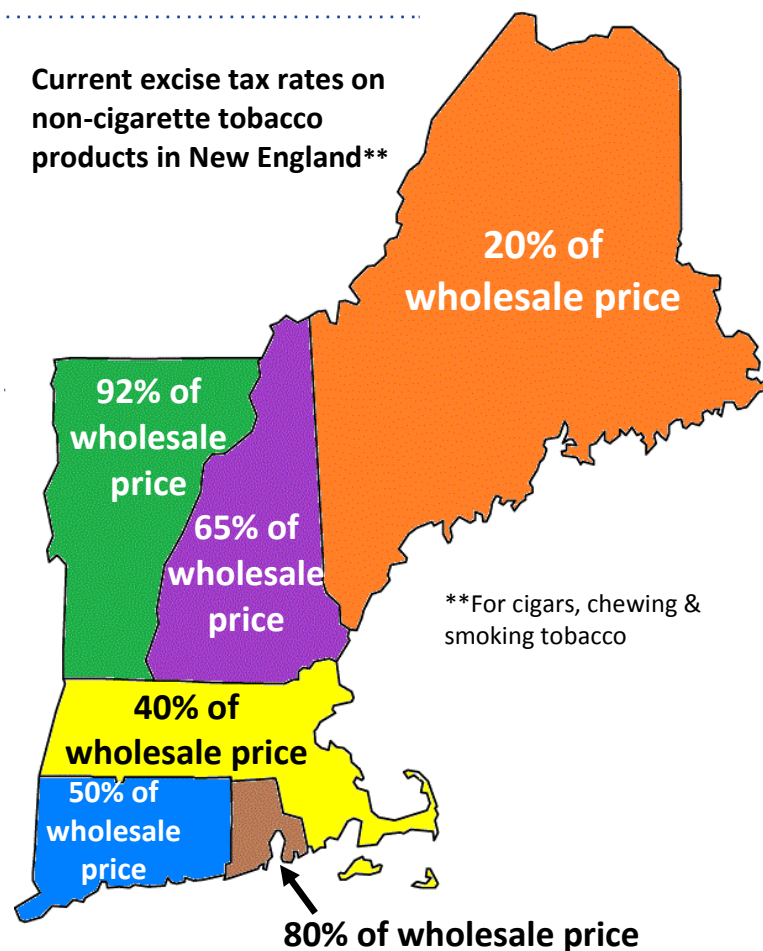
What Is Tax Equalization?

- Most Other Tobacco Products (OTPs) are not taxed at the same rate as a pack of cigarettes – making them much cheaper and increasing their appeal to youth and low-income Mainers.
- Some products retail for as little as \$1.00.
- **ME has the lowest OTP tax rate in New England.²**

Why Equalize?

- The tobacco industry uses tax loopholes to create new opportunities for youth and adults to use and become addicted to their products.^{3,4}
- **Tax loopholes for OTPs, like candy-flavored e-cigarettes and little cigars, are costing Maine nearly \$11 million per year in lost revenue.⁵**
- Young people are price-sensitive and disproportionately use OTPs compared to adults.
- In Maine, 1 in 10 male high school students smoke cigars; nearly 1 in 6 high school students use e-cigarettes.⁶
- More than 70% of Maine voters would be more likely to support a candidate for political office in Maine if the candidate voted to tax other tobacco products at the same rate as cigarettes.¹

Current excise tax rates on non-cigarette tobacco products in New England**



**For cigars, chewing & smoking tobacco

**Participants in the poll were told that products like cigars, loose tobacco and e-cigarettes aren't currently taxed at the same rate as cigarettes, but if they were taxed similarly to cigarettes, the change could result in approximately \$10 million in additional revenue to the state. Seventy-five percent of respondents supported tax equalization if the additional tax revenue would be used to prevent youth from starting to smoke or use other tobacco products, such as e-cigarettes, Juuls, or other vaping products; as well if the revenue would be used to prevent illness and improve overall health.*

Other Tobacco Product Use Disparities

- The tobacco industry spends an estimated \$48.5 million each year in Maine on marketing,⁷ and has a history of targeting who they perceive as vulnerable populations – youth,⁸ low-income communities,^{9,10} LGBTQ,^{11,12} racial/ethnic minorities,¹³ and individuals with mental and/or behavioral health conditions.¹⁴
 - Disproportionate use of tobacco products in these populations shows marketing works:
 - Gay high school males and high school males who are not sure of their sexual identity smoke cigars at significantly higher rates than their heterosexual peers.⁶
 - Transgender high school students smoke cigars and use e-cigarettes at significantly higher rates than their peers who do not identify as transgender.⁶
 - Hispanic high school students use e-cigarettes at significantly higher rates than their non-Hispanic peers.⁶
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E-Cigarettes

- In Maine, E-cigarettes are only assessed sales tax.
- E-cigarettes are included in the FDA definition of tobacco products; they are not an FDA-approved quit aid, and are the most commonly used tobacco product among US youth.⁸
- **Youth who use e-cigarettes are 2 times more likely to start smoking cigarettes** within 2 years than youth who never used any tobacco product.¹⁵
- 99% of e-cigarettes contain nicotine, the highly addictive drug in cigarettes.¹⁶
- The U.S. Surgeon General and the former FDA Commissioner have both called youth e-cigarette use an epidemic.

To learn more, please visit www.MainePublicHealth.org.

¹ Maine Public Health Association. 2019. Voter Poll – Public Health Issues. Critical Insights.

² Orzechowski & Walker, *The Tax Burden on Tobacco*, 2017; press reports; state tax officials; U.S. Alcohol and Tobacco Tax and Trade Bureau; USDA Economic Research Service.

³ Truth Initiative. 2019. The importance of tobacco taxes. <https://truthinitiative.org/research-resources/tobacco-prevention-efforts/importance-tobacco-taxes>

⁴ Campaign for Tobacco Free Kids. 2013. Not your grandfather's cigar: A new generation of cheap and sweet cigars threatens a new generation of kids. https://www.tobaccofreekids.org/press-releases/2013_03_13_cigar

⁵ Maine Revenue Services. 2019.

⁶ Maine Department of Health and Human Services, and Maine Department of Education. 2018. Maine Integrated Youth Health Survey. <https://data.mainepublichealth.gov/miyhs/>

⁷ Campaign for Tobacco Free Kids. 2019. The toll of tobacco in Maine. <https://www.tobaccofreekids.org/problem/toll-us/maine>

⁸ US Department of Health and Human Services. *E-Cigarette Use Among Youth and Young Adults: A Report of the Surgeon General*. Atlanta, GA: Centers for Disease Control and Prevention, National Center for Chronic Disease Prevention and Health Promotion, Office on Smoking and Health;2016.

⁹ Brown-Johnson CG, England LJ, Glantz SA, Ling PM. 2014. Tobacco Industry Marketing to Low Socioeconomic Status Women in the USA. *Tobacco Control*.

¹⁰ Truth Initiative. 2017. Tobacco is a social justice issue: Low-income communities. <https://truthinitiative.org/news/smoking-and-low-income-communities>

¹¹ American Lung Association. The LGBT Community: A Priority Population for Tobacco Control. Greenwood Village (CO): ALA, Smokefree Communities Project.

¹² Margolies L. 2015. The Same, Only Scarier—The LGBT Cancer Experience. American Cancer Society.

¹³ Truth Initiative. 2017. Tobacco is a social justice issue: Racial and ethnic minorities. <https://truthinitiative.org/research-resources/targeted-communities/tobacco-social-justice-issue-racial-and-ethnic-minorities>

¹⁴ U.S. Centers for Disease Control and Prevention. Vital Signs: Current cigarette smoking among adults aged ≥18 years with mental illness—United States, 2009–2011. *MMWR* 2013;62(05):81-7

¹⁵ Watkins SL, Glantz SA, Chaffee BW. Association of Noncigarette Tobacco Product Use with Future Cigarette Smoking Among Youth in the Population Assessment of Tobacco and Health (PATH) Study, 2013-2015. *JAMA Pediatr*. 2018;172(2):181–187.

¹⁶ Marynak, K.L.; Gammon, D.G.; Rogers, T.; Coats, E.M.; Singh, T.; King, B.A. Sales of nicotine-containing electronic cigarette products: United States, 2015. *Am. J. of Pub. Hlth* 2017.

Oral Health Impacts from Tobacco Use

Prepared by Rebecca Boulos, MPH, PhD
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Data consistently show that all tobacco products, including combustible cigarettes, electronic cigarettes and smokeless tobacco have negative impacts on oral health, including increased risk of mouth, lip, cheek, and throat cancer, gum disease, tooth loss, and recession. Nicotine restricts blood flow to the gums, which impairs the mouth's ability to fight off infection and heal.

Citations

Asthana S, Vohra P, Labani S. [Association of smokeless tobacco with oral cancer: A review of systematic reviews](#). *Tob Prev Cessat*. 2019;5(34).

The authors found a positive and strong association of Smokeless Tobacco use with oral cancer irrespective of gender, region, and type of smokeless tobacco.

Muthukrishnan A, Warnakulasuriya S. [Oral health consequences of smokeless tobacco use](#). *Indian J Med Res*. 2018;148(1):35-40.

Smokeless tobacco use has many oral health effects including oral cancer, leukoplakia and erythroplakia, oral submucous fibrosis (if mixed with areca nut), loss of periodontal support (recession), staining of teeth, and composite restorations.

Rainey CL, Conder PA, Goodpaster, JV. [Chemical characterization of dissolvable tobacco products promoted to reduce harm](#). *J. Agric. Food Chem*. 2011;59(6):2745–2751.

This paper describes the chemical characterization of four [dissolvable tobacco] products by gas chromatography–mass spectrometry (GC-MS). The following compounds were identified in the dissolvables using either ultrasonic extractions or trimethylsilyl derivatization: nicotine, ethyl citrate, palmitic acid, stearic acid, sorbitol, glycerol, and xylitol. The following compounds were identified in the dissolvables using headspace SPME: nicotine, ethyl citrate, cinnamaldehyde, coumarin, vanillin, and carvone. Except for nicotine, the compounds identified thus far in the dissolvables are either flavoring compounds or binders.

The authors note abundant scientific evidence about the potential adverse health effects of nicotine, including those involving the teeth and gums. Other ingredients in dissolvables have the potential to increase the risk of tooth decay and one, coumarin, has been banned as a flavoring agent in food because of its link to a risk of liver damage.

E-cigarettes and Oral Health

Electronic smoking devices can cause injuries to the mouth from batteries exploding, resulting in broken jaws, permanent tooth loss, and soft tissue damage.¹ This damage can then impact your ability to eat healthy food – which can then worsen chronic oral health conditions in addition to the damage caused by the initial traumatic incident.

Even e-cigarettes without nicotine can have serious consequences for oral health because of how the chemicals in e-cigarettes affect the mouth's microbiome, or the delicate balance of bacteria in the mouth and saliva that work to maintain good oral health.^{2,3} Propylene glycol, the carrier product in e-liquid used in e-cigarettes, breaks down orally into chemicals that are all toxic to tooth enamel and the soft tissue of the mouth. Additionally, propylene glycol attaches to water molecules in the mouth, which can lead to dry mouth, which further exacerbates oral health issues, such as cavities and gum disease.⁴

The flavoring in e-cigarettes is made of vegetable glycerin and flavorings. When eaten, vegetable glycerin is not a concern to oral health. However, when vaped in combination with flavorings it causes the enamel of teeth to weaken, increases the microbes that adhere to tooth enamel, and increases biofilm in the mouth. Since vegetable glycerin is viscous and sticky, it also causes the bacteria that cause cavities to stick to the teeth.⁵

FAQ from the Oral Health Foundation:

Is smokeless tobacco linked with mouth cancer?

Yes. [Mouth cancer](#) is the most serious health risk linked with smokeless tobacco. This is because of the large amount of cancer-causing chemicals it has in it. Over time, having these poisons released in your mouth could make you four times as likely to get mouth cancer.

One of the most dangerous and popular ingredients used in smokeless tobacco is the areca (or betel) nut. This is used in 'betel quid' which is made up of betel leaf, areca nut and slaked lime. Research shows that people who regularly chew areca nut have a bigger risk of cancers of the mouth, pharynx (throat), oesophagus (gullet), stomach and pancreas.

Smokeless tobacco users are especially likely to get throat cancer, as they regularly swallow tobacco juice. Cancers of the lip and cheek are also common, as the tobacco is pressed against the lining of the mouth.

Mouth cancer can appear as:

- A painless [mouth ulcer](#) that does not heal properly.
- A white or red patch in the mouth.
- Unusual lumps or swellings.

It is important that you visit your dental team regularly if you use smokeless tobacco. This is because part of your check-up will involve a full mouth examination when the dental team will look out for any of these signs.

How can smokeless tobacco affect my overall health?

Smokeless tobacco also harms your overall health. The nicotine causes your body to make more cholesterol and, as a result, you are more likely to get heart disease and have strokes.

Because tobacco users are more likely to have [gum disease](#), they are also more likely to have other health problems such as:

- Type-2 diabetes.
- Premature births.
- Dementia.
- Respiratory (lung) disease.

As well as causing mouth cancer, smokeless tobacco may also increase the risk of cancer of the pancreas.

Is smokeless tobacco safer than cigarettes?

No, it isn't. Although many users still believe that smokeless tobacco is not as harmful as regular cigarettes, this is simply not true.

Like cigarettes, smokeless tobacco is a serious risk to the health of your mouth and to your overall health. Both contain nicotine, which is a very addictive drug. In fact, there is twice as much nicotine in smokeless tobacco as in an average cigarette. This causes problems for the heart by tightening blood vessels and raising blood pressure.

One can of chewing tobacco can release as much nicotine into your body as 60 cigarettes.

Access to Oral Health Care in Maine

Access to regular oral health care in many parts of Maine continues to be challenging in many ways, not the least of which is that paying for needed care is often a significant financial barrier, especially for people with lower incomes. This same population has been targeted by the tobacco industry with myriad campaigns – resulting in a clear relationship that as income decreases, smoking prevalence increases, and for example, there is a greater density of tobacco retailers in low-income neighborhoods, including more that are near schools. The tobacco industry has targeted women with low-income through distribution of discount coupons, point-of-sale discounts, direct-mail coupons, and development of targeted branding. Flavored tobacco products are marketed to appeal to

young people, including teenagers who are not legally old enough to purchase them. Adolescents are particularly susceptible to tobacco's addictive properties, not only because of peer pressure but also because of the characteristics of the developing adolescent brain.

When considered with the fact that about 30% of children consistently covered by commercial dental insurance and 40% of children consistently covered by MaineCare do not receive preventive dental care in any given year,⁵ preventing youth tobacco use becomes critical to helping children maintain what oral health they have. Furthermore, dental issues are one of the top reasons children miss school.⁶

The relationship between income, tobacco use, and oral health care is important. Even the cost of regular, ongoing preventive care (dental cleanings) can present a significant financial barrier for lower-income families, and the cost of restorative care can be prohibitive. Dental disease is a chronic and progressive disease, but it is almost completely preventable. The connections between dental disease and limitations in employment opportunities, low educational achievement, and decreased social mobility are well known and well documented.

¹ Yang I, Sandeep S, Rodriguez J. The oral health impact of electronic cigarette use: a systematic review. *Crit Rev Toxicol*. 2020 Feb;50(2):97-127. Erratum in: *Crit Rev Toxicol*. 2020 Apr 14:1.

² Tomar SL, Fox CH, Connolly GN. (2015). Electronic cigarettes: The tobacco industry's latest threat to oral health? *Journal of the American Dental Association* 146(9),651-653.

³ Kim SA, Smith S, Beauchamp C, Song Y, Chiang M, Giuseppetti A, et al. (2018) Cariogenic potential of sweet flavors in electronic-cigarette liquids. *PLoS ONE* 13(9): e0203717.

⁴ Kim SA, Smith S, Beauchamp C, Song Y, Chiang M, Giuseppetti A, et al. (2018) Cariogenic potential of sweet flavors in electronic-cigarette liquids. *PLoS ONE* 13(9): e0203717.

⁵ Partnership for Children's Oral Health. (2021). [Dental care among children with MaineCare and commercial dental benefits](#).

⁶ Jackson SL, Vann WF, Kotch JB, Pahel BT, Lee JY. (2011). Impact of poor oral health on children's school attendance and performance. *Am J Public Health* 101(10), 1900-1906.

Tobacco Treatment Is Widely Available & Affordable for All People in Maine

Maine CDC contracts with the MaineHealth Center for Tobacco Independence, which operates the Maine QuitLink, to provide **free** evidence-based phone and online tobacco treatment services for adults and youth.

Quit Your Way – Quit Service Options:

The Maine QuitLink offers a variety of programs to meet the needs of tobacco users. Maine residents can access multiple program options and tools that provide flexibility and choice for individuals to quit smoking, vaping, or other tobacco products their own way. Maine QuitLink participants can access phone coaching, online quit tools, and medication support. Individuals can access services by calling **1-800-QUIT-NOW**, visiting **MaineQuitLink.com**, or through provider referral.

Phone Coaching: Free one-on-one coaching with a Quit Coach who will assist in creating a customized Quit Plan. People who call are twice as likely to quit and using free nicotine replacement therapy (NRT) triples the chances of success. The Phone Coaching Program 30-day quit rate is 40% for tobacco users (compared with unassisted quit rate of ~3%).

- 12 weeks of FREE patches, gum, or lozenges
- Multi-session support with a certified Quit Coach
- Online Appointment Scheduling
- Supportive Behavioral Health Protocol
- Access to Optional Online Quit Tools
- Supportive Website, Social Media, and Materials

Online Tools for Quitting: Rally Coach offers web-based support with digital tools to help participants with their quit journey. People can get quitting information, create a customized quit plan, and track progress.

- FREE 2-week starter pack of patches, gum, or lozenges
- Online dashboard available 24/7
- Text Message Support
- Web Chat with a certified Quit Coach
- Option to Enroll in Online Group Sessions
- Supportive Website, Social Media, and Materials

Youth Treatment Program: The Maine QuitLink suite of services includes tailored tobacco treatment programming for teens (13-17). Learn more about the [My Life, My Quit program](#). My Life, My Quit is a FREE and confidential service for teens who want help quitting all forms of tobacco, including smoking, vaping, or chewing. Tailored quit coaching is available via text, web chat and phone.

- Quit Coaches are experts in tobacco treatment and specifically trained in nicotine addiction.
- Treatment is informed by motivational interviewing and cognitive behavioral therapy.
- Enrolled participants are eligible for FREE medications (patches, gum, and lozenges).
- Individuals with MaineCare can access FREE tobacco treatment medications through all Maine QuitLink programs.