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American Academy of Pediatrics

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## Testimony in OPPOSITION TO LD 278, An Act to Eliminate the Tobacco Products Tax on Certain Products That Contain Nicotine

### Joint Standing Committee on Taxation

February 12, 2025

Good afternoon, Senator Grohoski, Representative Cloutier, and distinguished members of the Joint Standing Committee on Taxation. My name is Madeleine DesFosses, and I am testifying today on behalf of my organization, the Maine Chapter of the American Academy of Pediatrics (Maine AAP). The Maine AAP is opposed to LD 278, "An Act to Eliminate the Tobacco Products Tax on Certain Products That Contain Nicotine."

The Maine AAP is a membership organization of nearly 300 pediatricians and subspecialists across the state dedicated to protecting and improving the health of Maine children and adolescents. Our members see firsthand the devastating consequences of nicotine addiction on Maine's young people. As you consider the legislation before you, we urge you to not to underestimate how addictive nicotine is, especially for the adolescent brain, which is not fully developed until age 26. No matter which form it comes in, and whether it has been extracted from tobacco or synthetically derived, nicotine is a highly addictive and dangerous substance, and we must use every tool available to prevent nicotine addiction, including taxation to deter youth initiation.

When we think of the health impacts of tobacco use, we typically think of lung cancer and other respiratory illnesses. It's true that smoking is the number one cause of preventable disease in Maine, however, we rarely consider the health impacts of nicotine addiction, and the harm caused to the brain. When the brain is still developing, as it is in adolescence, that harm is even more significant and can impact parts of the brain that control attention, learning, mood, and impulse control. Additionally, there is evidence showing that children and teens who use nicotine are more likely to become addicted to other substances later in life. Just because a nicotine product doesn't contain tobacco leaf, doesn't mean it doesn't pose severe risks to mental and physical health of users.

Preserving the tobacco tax on all products that contain nicotine, either naturally or synthetically derived, is crucial to preventing youth nicotine use and addiction. Removing the tobacco tax from *any* product that contains nicotine would make these highly addictive and enticing products more accessible and affordable to youth. It would do the very opposite of what we should be working towards, a nicotine addiction-free future for our young people.

Maine pediatricians work hard to help educate their patients on the dangers of nicotine addiction, and help to provide support and treatment to youth who become addicted to products containing nicotine. However, proposals like this directly threaten our youth by making products containing nicotine even more affordable and enticing.

We strongly oppose LD 278, and urge the committee to vote "Ought Not to Pass." Thank you for your time and consideration.

Madeleine DesFosses

Advocacy and Public Health Manager