Honorable Chairman Barnhart and Committee Members,

I am writing in opposition to HB 2074 and HB 2134. I do not believe that electronic nicotine delivery system (ENDS) devices and e liquid should be grouped in with tobacco just because it contains nicotine. As science and research shows ENDS and e liquid are magnitudes less harmful than combustible cigarettes and are closer in nicotine delivery and harm to nicotine replacement therapy (NRT) devices (nicotine inhalers, patches, and gum). I believe taxing ENDS and e liquid at the same rate as combustible cigarettes would be detrimental to the industry and would discourage Oregonians that currently smoke from switching from much more harmful combustible cigarettes to the less harmful ENDS devices and e liquid.

That being said, if you should still decide to tax ENDS devices and e liquid, I would like to suggest the recommendation of the American Heart Association on taxing structure of ENDS devices, e liquid, and combustible cigarettes. Submitted also is a copy of the AHA Policy on Electronic Cigarettes where you can find their recommendations on page 9. It seems the AHA goal is to end the tragic loss of life to combustible cigarettes.

I understand the need for the State of Oregon to generate tax revenue, but I think that you should carefully weigh the need for tax revenue and the health of the public who currently or were formerly addicted to cigarettes. We in the Vaping community and the state owned Vaping Industry in Oregon have one wish, and I am sure you have the same wish. To end the needless deaths of thousands of Oregonians and to make combustible cigarettes obsolete.

Thank you for the opportunity to submit testimony in this matter.

Respectfully,

Jack Morton Enterprise, OR.