

June 18, 2019

The Honorable Adam Hinds, Chair
The Honorable Mark Cusack, Chair
Joint Committee on Revenue
State House Room 34
Boston, MA 02133

Dear Chairman Hinds and Chairman Cusack:

The Massachusetts Dental Society (MDS) supports **Senate Bill 1606 and House Bill H2436, An Act Protecting Youth from Nicotine Addiction**. The MDS represents approximately 80% of dentists in the Commonwealth through initiatives in education, advocacy, and promotion of the highest professional standards. As the leading authority on oral health in the Commonwealth, we take great pride in championing oral health care and initiatives that can make a difference in the lives of Bay State residents.

Reducing tobacco use is a priority issue for the MDS due to the oral health complications caused by smoking and tobacco products. In addition to heart disease, lung disease, and other health problems, tobacco use has been associated with serious oral health impacts including oral cancer and gum disease. This legislation seeks to address tobacco taxes comprehensively by taxing all tobacco products—including e-cigarettes and vape products, cigarettes, and cigars—at rates that would discourage youth access.

Specifically, SB 1606 and HB 2436 would:

- Create an excise tax of 75% of wholesale on e-cigarettes and all vape products;
- Increase the tax on cigarettes by \$1.00 to \$4.51; and
- Increase the tax on cigars from 40% of wholesale to 80% of wholesale.

Taxing tobacco products is a proven strategy for reducing youth tobacco use. E-cigarette and other vape products currently have no excise tax, which is inconsistent with how cigarettes, cigars, and other traditional tobacco products are treated. While smoking e-cigarettes may pose fewer health risks than smoking regular tobacco cigarettes—the leading cause of preventable death in the United States—it is by no means harmless. E-cigarettes still contain nicotine—the addictive drug in regular cigarettes, cigars, and other tobacco products—which increases the risk of high blood pressure and diabetes. E-cigarettes also can have a significant impact on oral health. A study supported by the American Dental Association Foundation determined that vaping sweet e-cigarettes can increase the risk of dental cavities.¹ Additionally, the nicotine in e-cigarettes reduces blood flow, restricting the supply of nutrients and oxygen to the soft tissues of the mouth. This can cause the gums to recede and exacerbate periodontal diseases. Reduced blood circulation also inhibits the mouth's natural ability to fight against bacteria, which can accelerate infection, decay, and other problems.

The MDS also supports **House Bill 2485, An Act to Direct Tobacco Tax Revenue to Reduce Tobacco Use and Its Harms**, which would dedicate tobacco tax revenue to fund the Massachusetts Tobacco Cessation and Prevention Program (MTCPP). This effective program is essential in helping Massachusetts residents, especially lower-income smokers, quit using tobacco products—or never start. It implements and enforces laws,

¹ <https://www.ada.org/en/publications/ada-news/2018-archive/october/study-some-ecigarette-liquids-may-increase-carries-risk>

funds enforcement and education by local boards of health and community organizations, runs the state's quit line, produces materials educating about tobacco and nicotine, and provides surveillance and evaluation for tobacco issues, including the rise in e-cigarette use among young people. There is a critical need for more local tobacco programs to provide community education on vaping and e-cigarette use, and to support and enforce local laws protecting young people from e-cigarettes. With increased funding, the MTCPP can expand its successful programs and build upon its modest but effective media campaign to increase awareness of the dangers that vape products pose to young people.

The MDS joins fellow members of the Tobacco Free Mass Coalition in urging your support of SB 1606, HB 2436, and HB 2485.

Sincerely,

Dr. Janis Moriarty
President
Massachusetts Dental Society