



February 2, 2024

The Honorable Emilie Kornheiser, Chair  
The Honorable William Canfield, Vice Chair  
Honorable Members, House Committee on Ways and Means

Dear Chair Kornheiser, Vice Chair Canfield, Members of the House Ways and Committee,

On behalf of National Taxpayers Union (NTU), the nation's oldest taxpayer advocacy organization, I am writing in strong opposition to S.18. This bill would ban flavored tobacco products and e-liquids in your state. I speak to you not only in my role as Senior Vice President of State Affairs for NTU but also as a former nurse practitioner and a former Wisconsin state senator who chaired the Senate Health Committee and served on the Joint Finance Committee.

My work in the state legislature gives me a unique understanding of the challenges you face as state policymakers. As such, I believe this legislation would be bad public policy for Vermonters for several reasons. While the intent of S. 18 is to improve public health in your state, it is far more likely to adversely affect the health of smokers and those trying to stop smoking and, as such, has the potential to increase healthcare costs borne to your constituents and your state healthcare budget. The bill would also place government between buyers and sellers, regulate FDA-approved products out of existence, and create the unintended consequence of an illicit market for these products. Finally, this legislation will likely diminish and not increase revenue sources for your state budget.

Broad-sweeping bans that include flavored smoke-free products such as e-cigarettes and nicotine pouches are likely to lead adult smokers back to combustible cigarettes. A recent study from the [Yale School of Public Health](#) demonstrated this connection, finding that flavor ban policies typically led to increases in cigarette sales — particularly among underage smokers. Flavored smoke-free products like e-cigarettes and nicotine pouches have played an important role in smoking cessation. It would be a shame if your actions led people back to more harmful practices that will affect their health and the overall cost of healthcare in Vermont.

The [Vermont Department of Health](#) estimates that more than 70,000 adults are current smokers and that close to half of them have tried to quit. Flavored products like e-cigarettes and nicotine pouches have been a success in helping many smokers switch to products that can dramatically improve health outcomes. For the sake of their personal health and public health at large, it would be a mistake to remove these products from the market.

Banning flavored tobacco and nicotine products would present Vermont with significant fiscal challenges. There are lessons to learn from other states that have passed similar legislation. Massachusetts passed a flavored tobacco ban. According to the Massachusetts [Annual Report of the Multi-Agency Illegal Tobacco Task Force](#), the state lost \$114 million in tobacco tax revenue one year after the flavor ban became law.

Furthermore, the Massachusetts ban did not reduce the number of flavored tobacco products. It merely changed where products were bought, according to [a study conducted by the Tax Foundation](#). Despite government technically banning flavored tobacco products, people found what they wanted by crossing state lines or using the illicit market. When crossing state lines, these consumers likely purchased other items during their trips, further impacting local retailers and overall government revenues.

As lawmakers, you should carefully consider the unintended consequences that S.18 will have on public health, tax revenue, and the state's economy in general. I know increasing public education funding is a key priority during this legislative session. It would be a shame if your budget allocations for school spending fell short due to decreased revenue from the sale of banned tobacco products.

I hope you stand with the residents of Vermont and oppose S. 18. Thank you for your time and consideration of my comments. Please reach out should you have any questions.

Sincerely,

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