

April 10, 2025



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TTY: 771
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The Honorable Marvin L. Abney, Chair
House Committee on Finance
State House
82 Smith St.
Providence, RI 02903

RE: H 5770– An Act Relating to Taxation – Cigarette and Other Tobacco Products Tax

Dear Chair Abney:

Please accept this letter of concerns regarding H 5770, legislation that would reduce the cigarette tax by 75% for any modified-risk tobacco product (MRTP). According to the Centers for Disease Control and Prevention (CDC),^{1,2} increasing the price of tobacco products through strategies such as tax increases and parity is one of the most effective methods to prevent or reduce tobacco product use and promote cessation. The Rhode Island Department of Health believes reducing tax for MRTP-designated products would not be aligned with Rhode Island's tax parity progress.

The MRTP pathway is outlined in the 2009 Family Smoking Prevention and Tobacco Control Act which defines the term "modified risk tobacco product" as any tobacco product that is sold or distributed for use to reduce harm or the risk of tobacco-related disease associated with commercially marketed tobacco products. Companies can submit applications for the U.S. Food & Drug Administration (FDA) to evaluate whether a tobacco product may be sold or distributed through this pathway. This process is different from the Nicotine Replacement Therapy product approval process. There are 7 FDA-approved products to help people quit smoking in addition to treatment; no products in the MRTP pathway are included currently.³

MRTP orders granted include specific brands of snus, tobacco and menthol cigarettes, snuff, and a heated tobacco product (HTP). The first granted was for a snus in 2019. An order permitting the sale as an MRTP refers to specific products, not an entire class of tobacco products. Each order has specific language outlining what the manufacturer is permitted to advertise regarding their product, and the limitations vary significantly.

Heated tobacco products, also called heat-not-burn products, are a re-emerging class of consumer products. According to the CDC, HTPs heat processed tobacco leaf, allowing users to inhale nicotine into their lungs. More research is needed to understand the short- and long-term health effects of heated tobacco products. Heated tobacco products have not been scientifically shown to help people who smoke cigarettes to quit.⁴

In its 2023 publication on heated tobacco products,⁵ the World Health Organization (WHO) states HTPs should be taxed at a rate similar to combustible cigarettes (CCs). Available data do not indicate individuals who smoke who start using HTPs switch successfully to exclusive use of these products. Instead, most become dual users and do not substantially reduce their risk from tobacco products. The WHO states existing evidence:

- Indicates HTPs are probably not harmless to users and bystanders and, while individuals who smoke who switch completely from CCs to HTPs may reduce their exposure to some harmful and potentially harmful constituents, they do not reduce exposure to all of them;
- Is inconclusive about whether those who smoke who switch completely from CCs to HTPs are exposed

¹ Centers for Disease Control and Prevention. [STATE System Excise Tax Fact Sheet](#). September 2024.

² U.S. Department of Health and Human Services. [The Health Consequences of Smoking: 50 Years of Progress. A Report of the Surgeon General](#). Atlanta, GA: HHS, Centers for Disease Control and Prevention. Office on Smoking and Health. 2014.

³ U.S. Food & Drug Administration. [Want to Quit Smoking? FDA-Approved and FDA-Cleared Cessation Products Can Help](#). July 2022

⁴ Centers for Disease Control and Prevention. [Heated Tobacco Products](#). May 2024.

⁵ World Health Organization. [Heated tobacco products: summary of research and evidence of health impacts](#). 2023.

- to less harm from tobacco-related diseases than those who continue to use CCs; and
- Is inconclusive about whether HTPs help overall to transition those who smoke from CCs either partially or entirely.

Additionally, the WHO reports young adults may become susceptible to using HTPs after viewing advertisements of fruit, mint, and sweet-flavored products. Flavors are already significant contributors to high youth tobacco use.⁷

The FDA's 2020 response to Phillip Morris' MRTP HTP application states,⁶ "there are two types of MRTP orders the FDA may issue: a 'risk-modification' order or an 'exposure-modification' order. The company requested both types of orders for IQOS Heating System. After reviewing available scientific evidence...FDA determined that the evidence did not support issuing risk-modification orders at this time but that it did support issuing exposure-modification orders for these products." According to the CDC,⁴ these products may be marketed with claims that a person who uses regular cigarettes and fully switches to IQOS can reduce their exposure to harmful chemicals. Similar claims may not be made about other heated tobacco products or about secondhand exposure to their emissions. The manufacturer may not claim using the product reduces the risk of disease, that the products are endorsed or approved by the FDA, or the FDA deems the products safe for use by consumers. The FDA states that all tobacco products are harmful and potentially addictive and those who do not use tobacco products shouldn't start. Most tobacco products contain nicotine, which is highly addictive. Nicotine can harm parts of an adolescent's brain that control attention, learning, mood, and impulse control.⁷

Most people who smoke want to quit.⁸ Rhode Island offers free, effective, and confidential help for adults and youth interested in quitting or reducing tobacco/nicotine use.⁹ Reduced exposure to harmful tobacco products does not equate to the harm-reduction framework for opioid addiction well documented through the FDA and the Substance Abuse and Mental Health Services Administration (SAMSHA).

Thank you for the opportunity to comment on the proposed legislation. Coordinated prevention, education, cessation/quit resource programming, tobacco product access restrictions, and tax parity are effective public health-aligned, evidence-based approaches for reducing tobacco and nicotine use. The Rhode Island Department of Health is committed to continue to work with the General Assembly and Governor in advancing the significant progress made in reducing the adverse health outcomes associated with tobacco and nicotine access and use in Rhode Island.

Sincerely,



Jerome M. Larkin, MD
Director

CC: The Honorable Members of the House Committee on Finance
The Honorable Justine A. Caldwell
Nicole McCarty, Esquire, Chief Legal Counsel
Lynne Urbani, Director of House Policy

⁶ U.S. Food & Drug Administration. [FDA Authorizes Marketing of IQOS Tobacco Heating System with 'Reduced Exposure' Information](#). July 2020.

⁷ Centers for Disease Control and Prevention. [E-Cigarette Use Among Youth](#). October 2024.

⁸ Babb S, Malarcher A, Schauer G, Asman K, Jamal A. [Quitting Smoking Among Adults — United States, 2000–2015](#). MMWR Morb Mortal Wkly Rep 2017;65:1457–1464.

⁹ Rhode Island Department of Health. [Rhode Island Nicotine Helpline](#). February 2025.