

April 8, 2026

The Honorable Marvin L. Abney, Chair
The Honorable Scott A. Slater, Vice Chair
The Honorable Alex Marszalkowski, Vice Chair
House Finance Committee
State of Rhode Island General Assembly
82 Smith St.
Providence, RI 02903

Chair Abney, Vice Chair Slater, Vice Chair Marszalkowski and Members of the Committee:

On behalf of the millions of taxpayers and consumers we represent, the Taxpayers Protection Alliance (TPA) urges you to support legislation that would reduce taxes on reduced-risk products that help smokers quit cigarettes. Both H8188 and H7804 laudably propose to reduce taxes on these products. With a proper light-touch approach to taxation and regulation by state lawmakers, harm reduction products can save the lives of thousands of Rhode Islanders.

H8188 would create a new legal category of products—“alternative nicotine products”—that are noncombustible and do “not contain tobacco leaf but does contain nicotine from any source and is intended for human consumption.” Nicotine pouches, which have been instrumental in transitioning smokers away from combustible tobacco products, would fall under this category. These products would be taxed at a rate of \$2 per container with up to 20 units, and a proportionate tax rate would be assessed on containers with more than 20 units.

H7804 proposes a 75 percent tax reduction for any product designated by the federal government as a “modified risk tobacco product,” which currently includes products such as heat-not-burn devices and snus.

These laudable proposals both aim to address a significant problem. Today, more than 30 million American adults—including roughly 100,000 Rhode Islanders—smoke cigarettes, causing more than 480,000 deaths annually in the U.S., including 40,000 from secondhand smoke. This accounts for about one in five deaths, or 1,300 daily.¹ A cigarette contains more than 6,000 ingredients that release 7,000+ chemicals when burned.² Smoking leads to numerous diseases and strains the healthcare system, costing taxpayers billions of dollars each year.

Nicotine, unlike traditional cigarettes, does not carry the same adverse effects. Reduced-risk products offer a less harmful alternative for Americans trying to quit smoking, providing options that deliver nicotine without the harmful chemicals in traditional cigarettes. Smokers looking to quit cigarettes often turn to less harmful products such as nicotine pouches. As Rutgers Institute for Nicotine and Tobacco Studies Director Cristine D. Delnevo, PhD, MPH notes, statistical analysis “suggest[s] that adults may be using nicotine pouches for harm reduction given that use is highest among those that have recently

¹ <https://www.cdc.gov/tobacco/about/index.html>.

² <https://www.lung.org/quit-smoking/smoking-facts>.

quit another tobacco product or e-cigarettes.”³ This substitution strategy is wise. As Dr. Vaughan W. Rees, director of the Center for Global Tobacco Control at the Harvard T.H. Chan School of Public Health, notes, “Zyn has very low toxicity compared with smoking, so even without

long-term studies we know that the long-term disease risk is likely to be lower than combusted cigarette products.”⁴ Dr. Rees’ observations are well-supported by the available evidence. Blood and urine samples taken from nicotine pouch users contain markedly lower levels of harmful biomarkers compared to smokers’ samples.⁵ Evidence examining the oral lesions of tobacco and nicotine pouch users also demonstrates significant harm reduction.⁶

Nicotine pouches and similar products can save lives across Rhode Island and the U.S., but only if policymakers avoid imposing onerous taxes and regulations on these promising products. For these reasons, we urge you to support H8188 and H7804 and provide state residents an exit ramp off of deadly combustible cigarettes. Thank you for your time and attention to this critical issue.

Sincerely,



David Williams
President

³ <https://rutgershealth.org/news/nicotine-pouches-may-offer-path-reduced-tobacco-harm>.

⁴ <https://www.usatoday.com/story/life/health-wellness/2024/04/10/are-zyns-bad-for-you/73207432007/>.

⁵ <https://www.scientificamerican.com/article/the-health-effects-of-fda-authorized-zyn-nicotine-pouches/>.

⁶ <https://academic.oup.com/ntr/article/27/4/598/7693924?login=false>.