



Thursday, April 9, 2026

The Honorable Chairman Marvin L. Abney and Members of the House Finance Committee:

I respectfully submit this testimony in strong **support of H8188**, which modernizes the taxation of alternative nicotine products. My perspective is informed by my experience as a nurse and my role at the National Taxpayers Union. In hospitals, I have seen the devastating effects of long-term smoking, including lung disease, heart disease, and cancer. I have also witnessed the shame, stigma, and frustration patients experience when trying to quit.

Despite decades of effort, many smokers relapse because quitting is not a one-size-fits-all process. Traditional cessation tools help some, but not all. For many lifelong smokers, smoke-free alternatives such as e-cigarettes, nicotine pouches, snus, or heated tobacco products may offer the most realistic path away from combustible cigarettes.


International research, including findings from [Public Health England](#), confirms that these alternatives are significantly less harmful than traditional cigarettes. Yet in the U.S., policy often treats these products as equally dangerous, discouraging smokers from switching to safer options. As a nurse, I know that meeting patients where they are, supporting gradual progress, and celebrating incremental improvement are core principles of effective healthcare. Harm reduction is effective.

H8188 recognizes this reality. Aligning taxation with the actual risks of these products incentivizes safer choices while maintaining regulation and oversight. Rhode Island currently taxes reduced-risk nicotine products, such as vaping and oral nicotine, at an 80 percent wholesale rate. In some cases, especially for premium products, the resulting retail tax burden can approach or even exceed that of combustible cigarettes, which are subject to a \$4.50 per pack excise tax. This discourages smokers from switching to lower-risk alternatives.

H8188 would better align the state's tax structure with relative product risk by adjusting how these products are taxed, helping to correct these distortions. Addressing this through targeted tax reform is not only sound public policy but also a life-saving measure.

From a taxpayer perspective, smarter taxation encourages healthier behaviors, reduces long-term healthcare costs, and allows individuals to make choices that improve their well-being without unnecessary financial penalties. This is the kind of evidence-based, practical policy that protects public health and respects individual responsibility.

I urge you to support H8188. If our goal is to save lives and help smokers transition away from the most harmful forms of tobacco, we must embrace every effective tool, especially when the alternative is continued addiction and preventable disease. This bill is a common-sense, health-focused step in the right direction, and I encourage the committee to pass it.

Thank you for your consideration. 

Respectfully submitted,

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