

May 12, 2026

Senate Committee on Finance
Rhode Island House of Representatives
82 Smith Street
Providence, RI 02903

Subject: S. 2098 – Inclusion of Menthol as a Prohibited Flavored ENDS Product

Dear Chair DiPalma and Members of the Senate Committee on Finance:

Thank you for the opportunity to submit comments regarding S. 2098. Reynolds American Inc. (RAI) and its operating companies¹ respectfully oppose S. 2098, which would amend current law to classify menthol as a prohibited “characterizing flavor” in electronic nicotine-delivery system (ENDS) products.

RAI supports evidence-based policies that reduce youth access to nicotine products and improve public health outcomes. However, significant research, regulatory experience, and real-world outcomes demonstrate that including menthol in a state-level ENDS flavor ban is unnecessary, counterproductive, and inconsistent with principles of tobacco harm reduction.²

Adult and Youth Trends Do Not Support Further Flavor Prohibitions

Youth and adult smoking rates are at historic lows and continue to decline nationwide.³ At the same time, research consistently shows that youth use of ENDS is driven overwhelmingly by illicit, foreign products, not by regulated menthol-flavored vapor products sold by licensed retailers.⁴

Menthol-flavored ENDS, in contrast, are used disproportionately by adults who smoke combustible cigarettes and are attempting to switch to less harmful alternatives. Federal regulators have previously acknowledged that menthol and mint flavors may play a meaningful role in helping adult smokers’ transition away from cigarettes⁵

Bans Do Not Eliminate Demand—They Shift It

Experience from other jurisdictions that have enacted broad flavor bans shows that such policies do not eliminate product use. Instead, consumers turn to cross-border purchases or illicit markets, where products are unregulated, untaxed, and more accessible to youth.⁶

Rhode Island is particularly vulnerable to these unintended consequences given its proximity to neighboring states. Expanded prohibitions risk lost tax revenue, harm to legitimate retailers, and increased enforcement challenges, while doing little to address youth use.⁷

In conclusion, RAI respectfully urges the Committee to reject S. 2098.



Testimony by RAI Services Company

¹ RAI Services Company (RAIS) is a wholly owned subsidiary of Reynolds American Inc. (RAI) that coordinates government relations matters for RAI and its subsidiary operating companies.

² [The Relative Risks of Tobacco Products | FDA](#)

³ National Youth Tobacco Survey 2025, High School and Middle School Combined

⁴ [U.S. Food and Drug Administration, 2024 National Youth Tobacco Survey: Riggs & Church, Therapeutic Innovation & Regulatory Science \(2024\).](#)

⁵ [U.S. Food and Drug Administration, Regulation and Public Health Implications of Flavors in Tobacco Products.](#)

⁶ [Cheng et al., Nicotine & Tobacco Research \(2024\)](#)

⁷ [Commonwealth of Massachusetts, Multi-Agency Illegal Tobacco Task Force Annual Report \(2023\)](#)