



## **Senate Finance Committee Testimony in Opposition to Senate Bill 2360**

**TO:** Sen. Louis P. DiPalma, Chair,  
& Members of the Senate Committee on Finance

**FROM:** American Lung Association, American Cancer Society Cancer Action Network, &  
Campaign for Tobacco-Free Kids

**DATE:** March 24, 2026

**RE:** Opposition to Senate Bill 2360

Our organizations write today in strong opposition to Senate Bill 2360 which would create a new category of tobacco products in the tax code, called “Modified Risk Tobacco Products” and tax them at 75% less than the tobacco tax on cigarettes.

All tobacco products should be taxed and regulated in the same manner to encourage people who use tobacco products to quit and keep youth from ever starting. States should not be in the business of picking winners and losers in the tobacco industry. Reducing the tax on tobacco products and therefore lowering the price of tobacco products is a way for the tobacco industry to addict people with cheap products and keep them addicted.

No tobacco product is safe. The modified risk tobacco product applications to date have been insufficient in proving that the products as used by consumers would lead to a reduction in risk. In addition, all the applications have lacked any information on the impact on youth – which is required under the law.

Our organizations have opposed the tobacco industry’s existing and proposed modified risk marketing orders. All tobacco products are unsafe, including those the FDA decides are permitted to use a modified risk claim. Tobacco products contain nicotine, which is highly addictive. The U.S. Surgeon General reports that smoking cessation is beneficial at any age and “only complete cessation of all tobacco products fully eliminates all tobacco-related health risks.” There is no compelling reason to give these products a tax break.

To be clear, granting preferential tax status to some tobacco products over others does nothing to promote tobacco cessation or to protect youth. This industry-driven tactic simply encourages people who use tobacco to switch to lower cost products, thereby giving these products a competitive advantage, a greater market share and higher profits. In some cases, it also results in individuals using both “modified risk tobacco products” and other tobacco products, often referred to as dual use.



Given the devastating cuts to tobacco control infrastructure at the federal level, now is not the time to be giving harmful tobacco products a break on the state level. We urge you to oppose efforts to enact tax breaks for tobacco products, including on “modified risk” products. We request that you vote no on Senate Bill 2360 to protect the health of Rhode Islanders.

Sincerely,

**American Cancer Society Cancer Action Network  
American Lung Association  
Campaign for Tobacco-Free Kids**

For questions, please contact:

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