

Jamie Plume

From: Megan Tucker <Megan.Tucker@heart.org>
Sent: Tuesday, March 24, 2026 10:33 AM
To: Senate Finance
Subject: S. 2360 - Written Testimony
Attachments: 2026 SB 2360 - American Heart Association Testimony.pdf; AHA 101 on Heated Tobacco Products.pdf; AHA The Truth About Nicotine and Cardiovascular Disease Infographic.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

Good morning,

Attached please find written testimony (with two attachments) submitted on behalf of the American Heart Association in opposition to S. 2360, which will be heard this evening.

Thank you,
Megan



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**American
Heart
Association.**

March 24, 2026

The Honorable Louis DiPalma
Senate Committee on Finance
Rhode Island General Assembly
82 Smith Street
Providence, RI 02903

SUBJECT: Opposition to Senate Bill 2360

Dear Chair DiPalma and Members of the Committee:

The American Heart Association thanks the committee for the opportunity to submit testimony in **opposition** to S. 2360, AN ACT RELATING TO TAXATION -- CIGARETTE, OTHER TOBACCO PRODUCTS, AND ELECTRONIC NICOTINE-DELIVERY SYSTEM PRODUCTS. This misguided proposal would reduce the cigarette tax imposed by 75% for any “modified risk tobacco product” as defined in 21 U.S.C § 387k.

The American Heart Association is the nation’s oldest and largest voluntary organization dedicated to fighting heart disease and stroke. Heart disease is the No. 1 killer worldwide, and stroke ranks second globally. Even when those conditions don’t result in death, they cause disability and diminish quality of life. We want to see a world free of cardiovascular diseases and stroke. Our mission is to be a relentless force for a world of longer, healthier lives.

The American Heart Association opposes attempts to decrease existing tobacco taxes for specific products. **The tobacco industry is deliberately misusing and misconstruing the concept of “harm reduction” to downplay risk and normalize nicotine use—particularly among youth and young adults—while continuing to profit from addiction and tobacco-related disease. We do not want to allow industry to increase their profits while addicting the next generation.** Tobacco tax increases are one of the most evidence-based policy approaches to reducing uptake, especially in youth and young adults, and helping existing users quit.

Thank you for your consideration.

Sincerely,

Megan Tucker
Region Senior Director, Field Advocacy
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*Attachments: American Heart Association – 101 on Heated Tobacco Products
American Heart Association – The Truth About Nicotine and Cardiovascular Disease*



101 on Heated Tobacco Products

Heated tobacco products heat processed tobacco leaf, allowing users to inhale nicotine into their lungs. Heated tobacco products that are currently authorized for sale in the U.S. meet the FDA's legal definition of a cigarette, and therefore should be taxed as cigarettes, display cigarette specific warning statements and only be sold in menthol or tobacco flavors, aligning with regulations on combustible cigarettes.

Insufficient Safety Data

Heated tobacco products are relatively new to the market, lack long-term data on health effects, and **still contain harmful toxins.**



Not Approved as Cessation Aid

The FDA has **not approved** these products to help people quit tobacco, and heated tobacco products have **not been scientifically shown to help people who smoke cigarettes to quit.**¹

Youth Risk

In 2024...



240,000

High school students reported **ever having** used heated tobacco products²



130,000

Middle school students reported **ever having** used heated tobacco products²

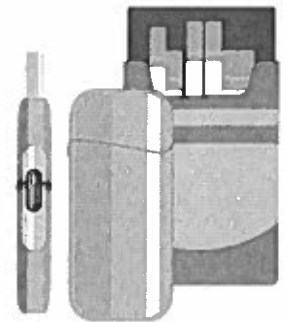


120,000

High school students reported **current use** of heated tobacco products³

Dual Use and Addiction

Most users do not quit tobacco or switch completely to heated tobacco products; they **use both** heated and conventional cigarettes, maintaining nicotine dependence.



Any nicotine use by youth is a problem. Lower taxes could increase youth access and uptake, raising addiction risks and potential for long-term health impacts.



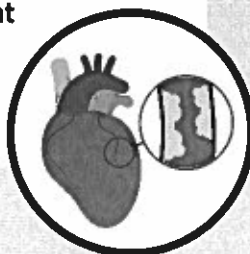


Nicotine Harms

Heated tobacco products deliver similar amounts of nicotine as combustible cigarettes. Nicotine raises the risk of cardiovascular disease, including heart attack and stroke.

Nicotine is **highly addictive** and has serious effects on the body. It **increases blood pressure, raises heart rate and narrows arteries**, putting extra strain on the heart. Over time, it can contribute to hardened arteries, which increases the risk of heart attacks and strokes.

Additionally, some heated tobacco products contain even higher levels of nicotine than combustible cigarettes, making them even more addictive. **Heated tobacco products may present less risk. They do still expose users to harmful and potentially harmful constituents.**



Nicotine is one of the most addictive substances available. It can rewire the brain's reward system, creating a strong cycle of dependence that makes quitting extremely difficult.

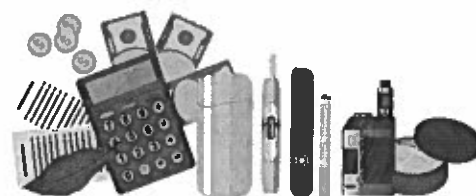
This is especially concerning for young people, as nicotine exposure during adolescence can lead to long-term changes in brain development, affecting memory, attention and impulse control.

Safer does not mean Safe



Research suggests that heated tobacco products and their emissions **contain many of the same harmful ingredients as regular cigarettes, as well as other harmful ingredients not present in regular cigarettes.**⁴

Tax Policy



Uniform tobacco taxation is a proven strategy to reduce overall tobacco use. Keeping taxes uniform across all tobacco products removes incentives to switch to unproven alternatives and maintains the strongest incentive for quitting tobacco altogether, which is the only way to eliminate harm. **Lowering taxes on heated products undermines proven public health efforts to curb tobacco use.**

To join the American Heart Association in support of uniform tobacco taxation, text HEART to 46839 or visit www.HeartPowered.org

¹https://www.cdc.gov/tobacco/other_tobacco_products/heated_tobacco_products.html

²https://www.cdc.gov/tobacco/other_tobacco_products/722he/mm7246a1.htm

³<https://www.heart.org/en/health-topics/tobacco/other-tobacco-products/722he/mm7246a1.htm>

⁴<https://www.heart.org/en/health-topics/tobacco/other-tobacco-products/722he/mm7246a1.htm>



American Heart Association.

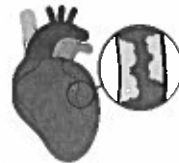
The truth about... Nicotine and Cardiovascular Disease

The American Heart Association is committed to ending addiction to all commercial tobacco and nicotine products. To reach that goal, **we need to minimize the use of all combustible tobacco products and ensure e-cigarettes** and other newer products do not addict a new generation to nicotine. Oral nicotine pouches and heat-not-burn products represent an additional threat according to an [American Heart Association policy statement](#) published in December 2024.

Nicotine is a highly addictive chemical that can harm heart and brain health.



Nicotine can **elevate blood pressure and heart rate**, forcing the heart to work harder. Over time, damage from high blood pressure can lead to **chronic conditions**, including **heart attack, stroke and heart failure**.



Nicotine can cause a **narrowing of blood vessels, or vasoconstriction**, which **limits the flow of oxygen-rich blood** throughout the body.



Nicotine contributes to **peripheral artery disease (PAD)** and **increases blood clotting**, which can cause **coronary artery disease, heart attack and stroke**. Left untreated, PAD can lead to **gangrene and amputation**.



- 1 Nicotine may **temporarily** induce stimulation and pleasure and reduce stress and anxiety. It may also **temporarily** improve concentration, reaction time and performance of certain tasks, particularly for adults.
- 2 As nicotine leaves the system, numerous withdrawal symptoms - including **irritability, depressed mood, restlessness, anxiety, problems getting along with friends and family, difficulty concentrating, increased hunger and eating, insomnia and craving for nicotine** - arrive.
- 3 The symptoms are alleviated once nicotine is again used, **feeding the addiction cycle**.



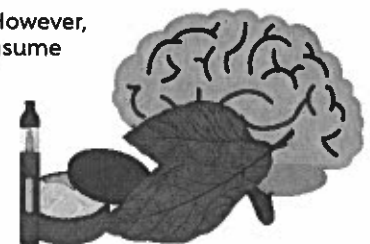
With continued use, a person builds a tolerance requiring higher nicotine content or more frequent use to experience the same physical and mental effects. Over time, tolerance to this new dosage occurs, requiring another increase in the substance use.

Nicotine and the adolescent brain:

Nicotine can have a **profound and long-lasting effect on the adolescent brain**, including negatively affecting executive function, impulse control, attention span, working memory and learning. Adolescents are more susceptible to nicotine addiction even at low doses, which makes the higher doses in newer tobacco products even more concerning.

Many who use tobacco mistakenly believe tobacco products can relieve stress or anxiety. However, once the cycle of withdrawal symptoms starts, the person feels temporary relief if they consume nicotine again. **This gives a false sense that nicotine relieves stress and anxiety when it is actually the cause.**

Studies have suggested that nicotine alters fear and anxiety responses, and contributes to the development, maintenance and recurrence of anxiety disorders.



Nicotine during and after pregnancy

Nicotine and other chemicals in tobacco products can significantly harm a child, both before and after birth. Tobacco use is always dangerous, but using tobacco during pregnancy puts their life and the unborn child at risk:



A higher risk of **miscarriage** and **ectopic pregnancy**.



2x more likely to **experience abnormal bleeding** during pregnancy and delivery.



Heart disease during pregnancy can create a **higher lifetime risk of heart disease** after delivery and heart disease is the **leading killer of new moms**.



Slows fetal development and can **cause low birth weight**, even in full-term pregnancies.

Can cause premature birth, which can lead to:



Difficulty feeding



Breathing challenges that can last into childhood and adolescence



Increased risk of the **brain damage** that causes cerebral palsy



Hearing and eyesight problems



Developmental delays, including **obstacles to gaining language, thinking and movement skills**



A greater chance of having **physical birth defects** such as cleft lip, cleft palate or both



Elevated odds of dying from sudden infant death syndrome (SIDS)

The role of nicotine replacement therapy in cessation:

Some nicotine products have been approved by the U.S. Food and Drug Administration (FDA) as smoking cessation products. These products are **scientifically developed** to help people **reduce their nicotine intake** and ultimately **quit nicotine entirely** through a process known as nicotine replacement therapy (NRT). They have also gone through rigorous testing and approval by the FDA. These products provide controlled, low doses of nicotine in a way that reduces dependence over time. **This is in stark contrast to e-cigarettes and nicotine pouches, which are designed to keep the people who use these products addicted by delivering nicotine in highly efficient ways.**

Additionally, NRT has undergone rigorous clinical trials to provide scientific evidence that it is an effective tool for quitting nicotine altogether. E-cigarettes and nicotine pouches have been given a pathway to demonstrate that they help people quit, yet manufacturers have chosen not to pursue this route. Instead of proving their products support cessation, they continue to market them in ways that encourage lifelong addiction and poly-use (use of two or more nicotine products).