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March 24, 2026

The Honorable Louis P. DiPalma, Chair
Senate Committee on Finance
State House
82 Smith St.
Providence, RI 02903

RE: S 2360 – An Act Relating to Taxation – Cigarettes, Other Tobacco Products, and Electronic Nicotine-Delivery System Products

Dear Chair DiPalma:

Please accept this letter opposing S 2360, legislation that would reduce the cigarette tax by 75% for any modified risk tobacco product (MRTP). According to the Centers for Disease Control and Prevention (CDC) and the US Surgeon General,^{1,2} increasing the price of tobacco products through strategies such as tax increases and parity is one of the most effective methods to prevent or reduce tobacco product use and promote cessation. The Rhode Island Department of Health (RIDOH) believes reducing tax for MRTP-designated products would not be aligned with Rhode Island's tax parity progress.

The MRTP pathway is outlined in the 2009 Family Smoking Prevention and Tobacco Control Act, which defines the term "modified risk tobacco product" as any tobacco product that is sold or distributed for use to reduce harm or the risk of tobacco-related disease associated with commercially marketed tobacco products. Companies can submit applications for the US Food & Drug Administration (FDA) to evaluate whether a tobacco product may be sold or distributed through this pathway. This process is different from the Nicotine Replacement Therapy product approval process. There are 7 FDA-approved products to help people quit smoking in addition to treatment; no products in the MRTP pathway are currently included.³

MRTP orders granted include specific brands of snus, tobacco and menthol cigarettes, snuff, and a heated tobacco product (HTP). The first granted was for a snus in 2019. An order permitting sale as an MRTP refers to specific products, not an entire class of tobacco products. Each order has specific language outlining what the manufacturer is permitted to advertise regarding their product, and the limitations vary significantly. Research notes the name MRTP itself can be confusing or misleading for consumers.⁴

Heated tobacco products, also called heat-not-burn products, are a re-emerging class of consumer products. According to the Centers for Disease Control and Prevention (CDC),⁵ HTPs heat processed tobacco leaf, allowing users to inhale nicotine into their lungs. More research is needed to understand the short- and long-term health effects of heated tobacco products. HTPs have not been scientifically shown to help people who smoke cigarettes to quit.

In its 2023 publication on HTPs,⁶ the World Health Organization (WHO) states HTPs should be taxed at a rate similar to combustible cigarettes (CCs). Available data do not indicate individuals who smoke who start using

¹ Centers for Disease Control and Prevention. [STATE System Excise Tax Fact Sheet](#). September 2024.

² U.S. Department of Health and Human Services. [The Health Consequences of Smoking: 50 Years of Progress. A Report of the Surgeon General](#). Atlanta, GA: HHS, Centers for Disease Control and Prevention. Office on Smoking and Health. 2014.

³ U.S. Food & Drug Administration. [Want to Quit Smoking? FDA-Approved and FDA-Cleared Cessation Products Can Help](#). July 2022.

⁴ Lempert L, Bialous S, Glantz S. [FDA's reduced exposure marketing order for IQOS: why it is not a reliable global model](#). Tob Control. 2022 Aug;31(e1):e83-e87.

⁵ Centers for Disease Control and Prevention. [Heated Tobacco Products](#). May 2024.

⁶ World Health Organization. [Heated tobacco products: summary of research and evidence of health impacts](#). 2023.

HTPs switch successfully to exclusive use of these products. Instead, most become dual users and do not substantially reduce their risk from tobacco products. Additionally, the WHO reports that young adults may become susceptible to using HTPs after viewing advertisements of fruit, mint, and sweet-flavored products. Flavors are already significant contributors to high youth tobacco use.

The FDA's 2020 response to Phillip Morris' MRTP HTP application states,⁷ "there are two types of MRTP orders the FDA may issue: a "risk modification" order or an "exposure modification" order. The company requested both types of orders for IQOS Tobacco Heating System. After reviewing available scientific evidence...FDA determined that the evidence did not support issuing risk modification orders at this time but that it did support issuing exposure modification orders for these products." According to the CDC,⁵ these products may be marketed with claims that a person who uses regular cigarettes and fully switches to IQOS can reduce their exposure to harmful chemicals. Similar claims may not be made about other heated tobacco products or about secondhand exposure to their emissions. The manufacturer may not claim using the product reduces the risk of disease, that the products are endorsed or approved by the FDA, or that the FDA deems the products safe for use by consumers. The FDA states that all tobacco products are harmful and potentially addictive. Most tobacco products contain nicotine, which is highly addictive. Nicotine can harm parts of an adolescent's brain that control attention, learning, mood, and impulse control.⁵

Most people who smoke want to quit.⁸ Rhode Island offers free, effective, and confidential help for adults and youth interested in quitting or reducing tobacco/nicotine use.⁹ Reduced exposure to harmful tobacco products does not equate to the harm reduction framework for opioid addiction well documented through the FDA and the Substance Abuse and Mental Health Services Administration (SAMHSA). According to the WHO's [2025 Position on Tobacco Control and Harm Reduction](#), "tobacco and nicotine companies are misappropriating the public health concept of harm reduction while mass marketing harmful products like e-cigarettes and nicotine pouches to the public at large. They claim these products pose lower health risks than conventional cigarettes and can be part of a 'harm reduction' approach to tobacco control. These products frequently include...e-cigarettes, nicotine pouches, heated tobacco products (HTPs) and smokeless tobacco products."¹⁰

On January 16, 2025, the FDA announced marketing authorization of 20 flavored Zyn nicotine pouch products owned by Phillip Morris International/Swedish Match USA, who applied for the authorization.¹¹ The company also submitted modified risk tobacco product (MRTP) applications for the Zyn products; these applications were posted by the FDA on June 17, 2025.¹² On February 2, 2026, the FDA posted the final set of application materials, moving the review process closer to a decision that could categorize the products as MRTP.¹³

Nicotine pouches contain powder made of nicotine, flavorings, and other ingredients. The powder dissolves in the mouth, and nicotine is absorbed through the gums and lining of the mouth. No tobacco product is safe, including nicotine pouches.¹⁴ Nicotine pouch sales in the United States are rapidly increasing, particularly since 2023. In the United States in 2024,¹⁵ nicotine pouches were the second most-used tobacco product among youth, behind e-cigarettes. In Rhode Island from 2023 to 2025, total nicotine pouch dollar sales increased 330.8%, from \$522.9 thousand to \$2.3 million. Most nicotine pouches sold are flavored. As of August 2025, mint flavor accounts for 65.1% of sales, followed by other flavors at 24.1%, and clear/other cooling flavors at

⁷ U.S. Food & Drug Administration. [FDA Authorizes Marketing of IQOS Tobacco Heating System with 'Reduced Exposure' Information](#). July 2020.

⁸ Babb S, Malarcher A, Schauer G, Asman K, Jamal A. [Quitting Smoking Among Adults — United States, 2000–2015](#). MMWR Morb Mortal Wkly Rep 2017;65:1457–1464.

⁹ Rhode Island Department of Health. [Rhode Island Nicotine Helpline](#). February 2025.

¹⁰ World Health Organization. [WHO position on Tobacco Control and Harm Reduction](#). November 2025.

¹¹ U.S. Food & Drug Administration. [FDA Authorizes Marketing of 20 ZYN Nicotine Pouch Products after Extensive Scientific Review](#). January 2025.

¹² U.S. Food & Drug Administration. [Philip Morris Products S.A. Modified Risk Tobacco Product \(MRTP\) Applications | FDA](#). 2025.

¹³ U.S. Food & Drug Administration. [Swedish Match USA, Inc. Modified Risk Tobacco Product \(MRTP\) Applications for ZYN Products](#). February 2026.

¹⁴ Centers for Disease Control and Prevention. [Nicotine Pouches](#). January 2025.

¹⁵ CDC Foundation. [Monitoring Sales: Nicotine Pouch Trends](#). October 2025.

5.5%. Rhode Island has observed pouch sales increase at a rate higher than nationwide averages, according to the CDC Foundation. Rhode Island passed legislation effective October 1, 2025, which included nicotine pouches as other tobacco products for taxation purposes, therefore helping achieve tax parity, a tobacco control best practice. Initial promising public health information from the CDC Foundation indicates that Rhode Island is observing a decrease in consumer purchases since the legislation took effect.

Thank you for the opportunity to comment on the proposed legislation. Coordinated prevention, education, cessation/quit resource programming, tobacco product and access restrictions, and tax parity are effective, public health-aligned, evidence-based approaches for reducing tobacco and nicotine use. RIDOH is committed to continuing to work with the General Assembly and Governor in advancing the significant progress made in reducing the adverse health outcomes associated with tobacco and nicotine access and use in Rhode Island.

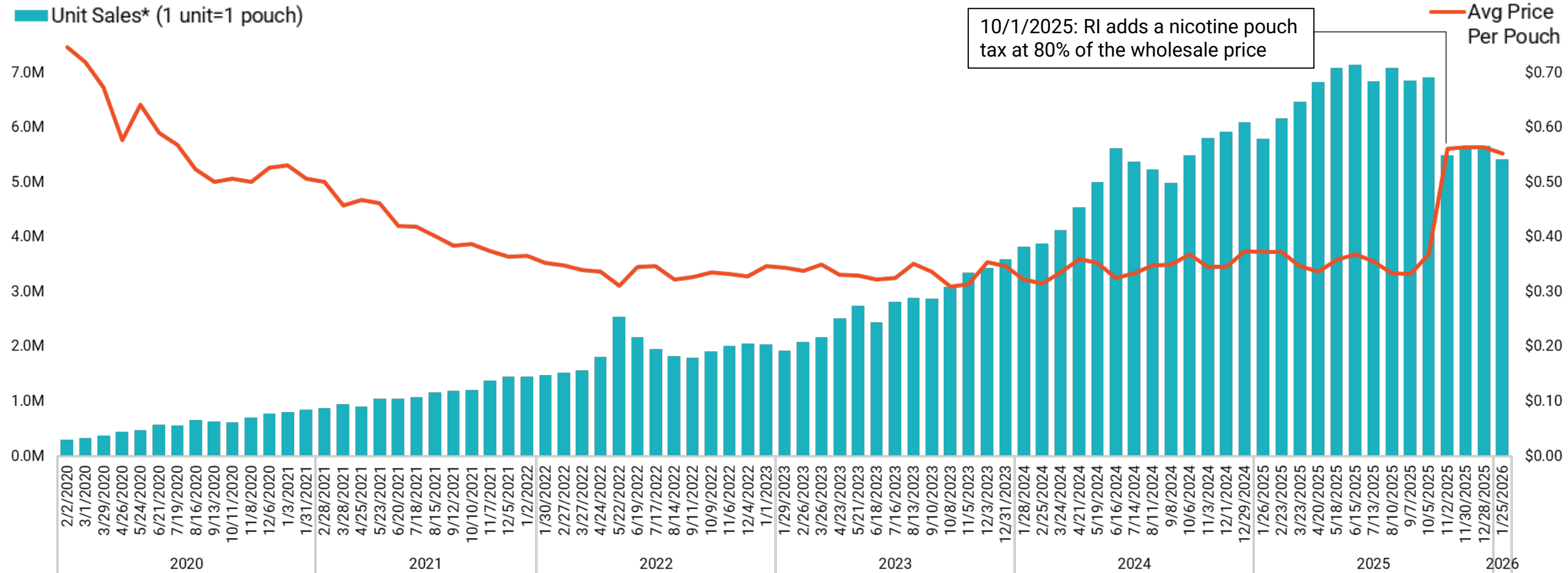
Sincerely,

A handwritten signature in black ink that reads "Jerome M. Larkin". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Jerome M. Larkin, MD
Director

CC: The Honorable Members of the Senate Committee on Finance
Kristen Silvia, Director of Legislation and Deputy Chief of Staff
Patricia Resende, Director of Senate Policy

Rhode Island: Nicotine Pouch Unit Sales and Average Price



Unit sales of nicotine pouches decreased from 6.9 million during the four weeks ending 9/7/2025 to 5.5 million during the four weeks ending 11/2/2025 (-19.8%).

The average unit price of one nicotine pouch increased from \$0.33 during the four weeks ending 9/7/2025 to \$0.56 during the four weeks ending 11/2/2025 (+68.7%).

*Sales data do not reflect sales from vape shops or online retailers; dates represent end of 4-week periods.

Retail sales data are based on custom research by the CDC Foundation using Circana retail POS (Multi-Outlet and Convenience). Financial support was provided by Bloomberg Philanthropies through a grant to the CDC Foundation. According to Circana, new product coding is managed to consistently meet or exceed releasing products that cover a minimum of 95.5% of total dollar sales at any given time. To account for the remaining share, Circana applies projection algorithms that ensure the released data are representative of both total U.S. and state-level sales.