

Rhode Island Chapter

INCORPORATED IN RHODE ISLAND

American Academy of Pediatrics

DEDICATED TO THE HEALTH OF ALL CHILDREN®



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Testimony opposing Senate Bill 2360
Senate Finance Committee
March 24, 2026

Dear Chairperson DiPalma and Members of the Committee,

The Rhode Island Chapter of the American Academy of Pediatrics **strongly opposes S2360**, which would reduce the cigarette tax imposed by 75% for any modified risk tobacco product.

Tobacco use continues to be the most common cause of preventable disease and death in the United States, and nearly all tobacco use begins during adolescence and young adulthood.¹ **These products all contain nicotine**, a highly addictive drug that can have damaging effects on adolescent brain development.

As a pediatrician, I hear from my patients about their struggles with tobacco products almost every day- teens who are hooked on nicotine and are unable to quit.

The "modified risk" labeling of these products can mislead young consumers into believing they are safe, increasing youth uptake. Furthermore, 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."²

It is well established that by increasing the price of tobacco products through tax, you can effectively prevent initiation of tobacco use, promote cessation, and reduce the prevalence and intensity of tobacco use among adolescents and young adults.³ This strategy is particularly effective at discouraging initiation among youth.

This bill would instead lower taxes on certain tobacco products making them more accessible to youth. Preventing all tobacco product use among youth is critical to ending the tobacco epidemic and the downstream impacts on our health. **We urge you to oppose S2360.**

Sincerely,

A handwritten signature in black ink, appearing to read "Allison Heinly".

Allison Heinly, MD, FAAP
Board of Directors
Rhode Island Chapter of the American Academy of Pediatrics

¹ Center for Disease Control and Prevention. [Youth and Tobacco Use](#).

³ Smoking Cessation: A Report of the Surgeon General. 2020.

⁴ Center for Disease Control. [STATE System Excise Tax Fact Sheet](#).