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| F<br>R<br>O<br>M | Name & Title          | Dr. Letitia Dzirasa, Commissioner  | Health<br>Department<br><br>AGENCY<br>REPORT |  |
|                  | Agency Name & Address | Health Department<br>1001 E. Fayette Street<br>Baltimore, Maryland 21201 |  |   |
|                  | Subject:<br>Position: | 20-0631 – Excise Tax – Electronic Smoking Devices<br><b>NO POSITION</b>  |  |   |

To: President and Members  
of the City Council  
c/o 409 City Hall

November 12, 2020

The Baltimore City Health Department (BCHD) is pleased to have the opportunity to review Council Bill #20-0631, entitled, “Excise Tax – Electronic Smoking Devices.” The purpose of this bill is to establish “an excise tax on the distribution of electronic smoking devices.”

Electronic smoking devices come in many shapes and sizes that have a battery, a heating element, and a place to hold a liquid. They produce an aerosol by heating a liquid that usually contains nicotine—the addictive drug in regular cigarettes, cigars, and other tobacco products—flavorings, and other chemicals that help to make the aerosol. Users inhale this aerosol into their lungs. Bystanders can also breathe in this aerosol when the user exhales into the air.

It should be noted that nicotine is toxic to developing fetuses, and a health danger for pregnant adults and their developing babies. Nicotine can also harm adolescent and young adult brain development, which continues into the early to mid-20s.

BCHD acknowledges the many health implications of electronic smoking devices, but regarding the imposition of an excise tax, defers to the Department of Finance and takes **no position** on Council Bill #20-0631.