

**TAXPAYERS  
PROTECTION  
ALLIANCE**

Baltimore City Council President Brandon Scott  
Baltimore City Council  
Office of the President  
City Hall  
100 N. Holliday Street, Suite 400  
Baltimore, Maryland 21202

Cc: All Baltimore City Council members

Dear President Scott,

On behalf of taxpayers and consumers in the City of Baltimore, and in the interests of public health, the Taxpayers Protection Alliance (TPA) strongly urges you to reconsider the recently proposed ordinance to impose a 30 percent tax on reduced risk tobacco alternatives. This deeply misguided proposal, explicitly introduced to boost revenue, will severely hinder efforts to help smokers quit, leading to preventable deaths in Baltimore. We further note that President Scott, in stating, “we have to be sure we are treating these kinds of devices like we treat regular cigarettes” fundamentally mistakes the science behind electronic cigarettes, and the resulting public policy implications. As clearly acknowledged by the Food and Drug Administration (FDA), electronic cigarettes are considerably safer than combustible tobacco, and as such, it is counterproductive to treat two very different products identically. At a time of national crisis and an unprecedented medical emergency, it would be unconscionable to raise taxes on life-saving products.

Increasing taxes during an economic downturn simply does not make sense and is bound to backfire. If Baltimore’s leaders are truly concerned about the financial situation of the city, they should find ways to cut wasteful spending instead of asking consumers and taxpayers to bail out the city.

Amid the current medical crisis resulting from the coronavirus pandemic, it is vital to act in accordance with epidemiological evidence and sound science. The overwhelming evidence demonstrates that vaping is “around [95 percent less harmful than smoking](#),” and that e-cigarettes pose no threat to bystanders via “passive smoking.” The reason for this is that the deadly components in traditional cigarettes are the chemicals and tar caused by the combustion process of burning tobacco, and not nicotine (which is no more harmful than caffeine, and is used in other smoking cessation devices such as patches and gums): “People smoke for the nicotine, but [die from the tar](#)”. By eliminating combustion from the process, electronic cigarettes — which produce water vapor and not smoke — remove almost all the associated risks from inhaling nicotine. Without the smoke there is no tar and hundreds of other corresponding carcinogenic compounds.

For the reasons outlined above, a U.S. National Academies of Sciences, Engineering and Medicine report on e-cigarettes [found](#) that, based on the available evidence, “e-cigarettes are likely to be far less harmful than combustible tobacco cigarettes.” The United Kingdom (U.K.) Government and all major medical bodies now “encourage” smokers to use e-cigarettes as a quit-smoking aid. In fact, the only study to have found any negative impact of vaping on heart health was retracted after it was discovered that the heart attacks it claimed were correlated to vaping [happened ten years prior](#) to the individuals taking up vaping. In addition, numerous studies have shown that e-cigarettes are considerably more effective than traditional nicotine replacement therapies such as nicotine gums and patches. In January 2019, the *New England Journal of Medicine* [reported](#) the results of the largest and most comprehensive of these, finding unequivocally that e-cigarettes are nearly twice as effective as conventional nicotine replacement products (such as patches and gums) for quitting smoking. As such, Baltimore should be doing everything in its power to encourage people to quit smoking through the use of e-cigarettes, instead of trying to make them unaffordable.

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The evidence is also abundant that increasing taxes on vaping products increases the sale of deadly combustible cigarettes. According to a recent study posted by the National Bureau of Economic Research, taxing e-cigarettes [at the same rate as ciagettes](#) would boost traditional cigarette smoking by about 8 percent, and [deter some 2.75 million smokers from quitting \(nationwide\)](#). A further study [funded by the National Institutes of Health](#) and published in January 2020 determined that, for every 10 percent increase in e-cigarette prices, traditional cigarette sales jump by 11 percent. When Minnesota introduced a tax on vaping products, the direct result was more than [30,000 fewer attempts](#) to quit smoking. Based on this evidence, the sale of combustible tobacco would skyrocket if this bill were to pass. The resulting impact on public health would be disastrous.

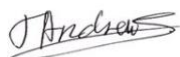
As a result of the introduction of vaping products, smoking rates across the state of Maryland have fallen significantly in recent years. The number of adult smokers in Maryland has plummeted from [19.1 percent in 2011](#) to [13.9 percent in 2017](#) as a direct result of the introduction of e-cigarettes.

According to the most comprehensive peer-reviewed research on the effects of switching coordinated by the George Washington University Medical Center, if a majority of smokers in Baltimore quit smoking through the use of e-cigarettes over the next ten years, [more than 15,000 lives would be saved](#). The legislation currently under consideration would reverse the trend away from traditional consumption, as people return to smoking harmful combustible cigarettes.

We further note that this proposal would have significant other consequences in addition to the increased consumption of deadly combustible tobacco. This regressive tax would disproportionately harm disadvantaged segments of the community, a particularly disturbing outcome given the costs of the present pandemic. In addition, the policy may lead to the proliferation of black market illicit products, which may be laced with dangerous additives and cause serious health consequences. We note that in 2019 there was a spate of lung illnesses, and resulting deaths, in the United States directly attributed to THC vaping devices laced with Vitamin E Acetate (no cases were traced to legal e-cigarettes). Any substitution from a predominantly safe, legal, regulated reduced risk product to black market bootlegged alternatives would come with significant health risks.

As a consumer and taxpayer advocacy group, TPA encourages Baltimore City Council members to make decisions that are in the best interests of city residents and further public health. We would be happy to discuss this matter further with any council members and answer any questions about this pressing issue. During this time of national crisis, it would be foolhardy in the extreme to pass policy that would lead to more people smoking deadly products. TPA urges you to carefully examine the facts and science attesting to e-cigarettes' efficacy as a powerful quit-smoking aid and reject this proposal. Now more than ever, the Baltimore City Council should put lives above another tax grab.

Regards,



Tim Andrews  
Senior Fellow