February 14, 2017

Dear Senators:

Please support SB54.

My name is Barbara Lee-Wilson, I live in Manhattan Kansas. I am 63 years old and was a smoker for 45 of those years. I have tried everything from patches to gum, Wellbutrin to Chantix, to Big tobacco's Ciga-Likes, nothing worked until I started vaping. I went from smoking as much as 2 packs per day to 2 pack per week and now I have been Tobacco free for over a year.

Shortly after I was introduced to vaping, I also introduced my son to vaping. He quit smoking almost immediately, and decided to open a store selling quality E-liquid and supplies. He owns 2 stores in Manhattan and Junction City, employs 8 people, and pays well over \$100,000.00 dollars per year in Federal, State and Local Taxes. He has supported various charities and community organizations. He has built a reputation in the community for providing quality products and services to the community.

I would have to say that most of his customers have been able to quit smoking because of this life changing technology and its cost saving factor. Did you know that according to the Campaign for Tobacco Free Kids.:

- 26.1 percent of adults who are below the poverty level smoke, compared to 13.9 percent of adults who are at or above the poverty level.
- 27.8 percent of Medicaid enrollees* and 27.4 percent of uninsured individuals smoke, compared to 11.1 percent with private insurance coverage.

So, the increase in prices related to applying a 0.20/ml tax on E-liquid is going to hurt the residents of this state. Some of these people will go back to smoking, thereby affecting the state's health dollars. (According to studies vaping is 95% safer than cigarettes). Some will take their business out of state, or buy products on-line. Now, you are talking about losing tax dollars you are already receiving and closing businesses and putting people out of work.

So I would like to implore you to rethink this tax you want to impose on E-liquid, and understand that this tax has the potential to be damaging to not only those citizens that are trying to live a healthier lifestyle, those that may potentially lose their jobs and businesses, but also the State of Kansas.

Thank you for your time.

Barbara Lee Wilson

Manhattan

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Senate Assessi	ment and Taxation
Date 2-14-	17
Attachment #	9