

STATEMENT OF PURPOSE

RS27815 / H0588

The purpose of this legislation is to educate our youth about the dangers of the use of electronic smoking devices by minors. It establishes an education program in each public health district in the State of Idaho. The educational program shall be administered by each public health district to educate students, parents, teachers, and the community at large on the dangers of the use of electronic smoking devices by minors.

This legislation also imposes a tax on the cartridges or containers used in electronic smoking devices by amending Idaho Code, Section 63-2551 and 63-2552A. This legislation adds electronic smoking devices to the definition of tobacco products.

This legislation creates and establishes a fund with the State Treasurer known as the Electronic Smoking Device Education Fund, to be used by the public health districts to fund their education programs.

FISCAL NOTE

It is unknown how much tax will be collected because the sale of electronic smoking devices is not registered and is unregulated. The best estimate is that the tax will raise approximately \$1 million.

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DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).