

*March 23, 2017*

**House Taxation Committee,**

I am writing this to ask you to approve SB130 as this would ensure a more equal and fair taxation of vaping consumables. I own 2 vape shops in Southeast Kansas. I opened the first one in 2013 and the second in 2014. I started these businesses because after 20 years of smoking this was the only way I could find to quit smoking. When I tried my first vape I cut my 2 pack a day habit in half the first day, and smoked my last cigarette 2 weeks later. I didn't start vaping to quit smoking though. I started so that I could "smoke while at work". Over the last 3+ years, I have helped hundreds if not thousands of people quit or reduce their smoking through my shops.

If SB130 is adopted, it would keep the tax appropriate by the amount of nicotine in the bottles, and for our house made juice, we would be able to pay the tax on the product when purchased and it would be covered for the rest of the bottles made. If the tax is not changed, then on each bottle it would cause a nearly 50% increase in price, which would push customers away from vaping, possibly going back to smoking tobacco, or they would get their consumables from other sources such as the internet, making their own, or in our case they can drive less than 30 min into Missouri and purchase there. Many have already started doing this to prevent getting used to a certain flavor and it may not be available or only at a higher price.

One issue is that the higher price of the juice because of the tax will cause a black market that cannot be controlled. As shop owners, we are required to be licensed as a tobacco dealer. Unfortunately, there are people that are making and selling juice and other items without being licensed. I have seen at least 3 businesses started in our area selling on Facebook or craigslist that do not have licenses. These will be the next set of vapor retailers if this bill doesn't get approved and keep the tax to a minimum.

I ask that you approve SB130. This is the only way that myself and others can remain competitive and stay in business.

**Sincerely,**

Rob Lee

Go Vapor LLC

Pittsburg & Fort Scott, KS