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**House Committee on Taxation
February 13, 2017**

Chairwoman Tyson and members of the Committee, thank you for the opportunity to provide you this testimony in favor of SB 175. My name is Tanya Dorf Brunner, and I am the Executive Director of Oral Health Kansas, Inc. We are the statewide advocacy organization dedicated to promoting the importance of lifelong dental health by shaping policy and educating the public so Kansans know that all mouths matter. We achieve our mission through advocacy, public awareness, and education. Oral Health Kansas has over 1,400 supporters, including dentists, dental hygienists, educators, safety net clinics, charitable foundations, and advocates for children, people with disabilities and older Kansans.

Cigarette Tax

Governor Brownback's budget proposes increasing the tax on cigarettes by \$1.00 per pack, and we believe the Kansas Legislature can do even better by raising the tax by \$1.50 per pack. According to the National Conference of State Legislatures, Kansas currently has one of the lower tobacco tax rates in the country. Our rate is \$1.29 per pack, and the majority of states have tax rates higher than ours.

The link between cigarette smoking and a host of diseases, including cancer, is well-established. In 2014, the American Dental Association issued a news brief about the U.S. Surgeon General's 50th anniversary review of tobacco science. The ADA points out that the Surgeon General's report expanded the list of illnesses "'causally associated' with active smoking" to include birth defects. The ADA also congratulated the Surgeon General "for issuing a report that further examines the relationship between tobacco use and an array of health problems, including oral cancer, gum disease and dental caries" (cavities).¹

When the price of cigarettes increases, the number of people who smoke decreases. According to the Campaign for Tobacco-Free Kids, every ten percent increase in cigarette prices reduces youth smoking by about seven percent and overall smoking by about four percent. Additionally, states that increase their tobacco tax rate see significant revenue increases along with reductions in smoking.²

If Kansas takes the step to increase the cigarette tax rate, Kansans will see more state revenue and a healthier population. It is a win-win proposal.

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“Other Tobacco Products”

SB 175 also would raise the tax rate on “other tobacco products” from 10% to 20% of the wholesale sales price. The last time the tax rate on these products was addressed in Kansas was 1972.

Smokeless tobacco is the most common form of “other tobacco products.” Generally smokeless tobacco users keep tobacco in their mouths for several hours at a time. Keeping tobacco in the mouth for just thirty minutes is equivalent to smoking four cigarettes. The chemicals used in smokeless tobacco are highly addictive, and every time the tobacco is used, the body adjusts to the amount of tobacco that is needed. This means people need a little more tobacco all the time to get the feeling they desire. This proposed increase in other tobacco products tax is long-overdue.

Smokeless Tobacco Can Cause Cancer

The U.S. Surgeon General issued a statement in 1986 saying that smokeless tobacco “is not a safe substitute for smoking cigarettes. It can cause cancer.”³

Only three percent of American adults use smokeless tobacco. Yet they have the same risk of gum disease, heart disease and addiction as smokers. They also have an even greater risk of oral cancer. People who contract oral cancer run a 27% risk of death from the disease.³ Only slightly more than half of people newly diagnosed with oral cancer this year will be alive in five years.⁴ According to the MD Anderson Cancer Center most people who are diagnosed with oral cancer are tobacco users.⁵

Oral Cancer Death in Our Family

A death from oral cancer has touched the Oral Health Kansas family. We contract with several people to help provide oral health education across the state. One of our contractors lost his 32-year-old son-in-law to oral cancer. His son-in-law began chewing tobacco at age 9 and was diagnosed with oral cancer in his mid-twenties. He underwent radiation treatment and surgery and was disfigured to the point where he could no longer eat. Even with the treatment he received, he died not long after being diagnosed with the cancer caused by his use of smokeless tobacco. The family tragedy has made our contract educator a powerful advocate for oral health.

Cost of Oral Cancer

The Oral Cancer Center estimates \$3.2 billion is spent each year across the country to treat oral cancer.³ We do not have a safety net for dental services for adults in Kansas, because KanCare provides only preventive and emergency dental services for adults. As Lt. Governor Colyer has pointed out during the transition to KanCare, the Kansas Medicaid program costs are growing. Preventing Kansans from acquiring oral cancer can help keep the Medicaid costs down.

Reduction in the Use of Smokeless Tobacco

According to the Substance Abuse and Mental Health Administration, the most common users of smokeless tobacco are young adults between the ages of 18 and 25.³

The Campaign for Tobacco-Free Kids estimates the number of young people using smokeless tobacco would decrease by 44.2% per year if the tobacco tax is increased. The Campaign further estimates that overall use of other tobacco products would decrease by 23.8% per year if the tax is increased. In following tobacco tax changes across the country, the Campaign notes that increasing

tobacco taxes always brings in more state revenue than is lost from the reduction in people who use the tobacco products.⁶

We a significant increase in cigarette and other tobacco product taxes because it offers our state the chance to add much-needed revenue to our budget and to reduce the number of Kansans who will be diagnosed with and possibly die from oral cancer, lung cancer, and other tobacco-related illnesses. We further support investing the tax revenue from tobacco taxes in tobacco cessation programs and in health programs. The Tobacco Quitline is an effective way for dental and medical professionals to refer patients to a reliable resource to help them stop using tobacco. Investing in this and other proven tobacco cessation programs will help Kansans and will save Kansans money over the long-term.

Thank you again for the opportunity to provide this testimony in favor of SB 175.

¹ American Dental Association News: Surgeon General updates tobacco, oral health links
<http://www.ada.org/en/publications/ada-news/2014-archive/january/surgeon-general-updates-tobacco-oral-health-links>

² Campaign for Tobacco-Free Kids [http://www.tobaccofreekids.org/what we do/state local/taxes/](http://www.tobaccofreekids.org/what_we_do/state_local/taxes/)

³ American Academy of Otolaryngology – Head and Neck Surgery
<http://www.entnet.org/HealthInformation/Smokeless-Tobacco.cfm>

⁴ Oral Cancer Foundation <http://oralcancerfoundation.org/facts/>

⁵ MD Anderson Cancer Center <http://www.mdanderson.org/patient-and-cancer-information/cancer-information/cancer-types/oral-cancer/prevention/index.html>

⁶ Campaign for Tobacco-Free Kids <http://www.tobaccofreekids.org/>