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TO: Honorable City Council

FROM: David Whitaker, Director
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DATE: April 3, 2025

SUBJECT: RESOLUTION IN SUPPORT OF PROPOSED LEGISLATION TAXING VAPING PRODUCTS IN THE STATE OF MICHIGAN

Pursuant to the request of Council Member Angela Whitfield-Calloway, the Legislative Policy Division has attached a resolution in support of legislation taxing vaping products in the State of Michigan.

Please contact our office should you have any questions or require any additional information.

BY COUNCIL MEMBER ANGELA WHITFIELD-CALLOWAY

**RESOLUTION IN SUPPORT OF PROPOSED LEGISLATION TAXING VAPING PRODUCTS
IN THE STATE OF MICHIGAN**

WHEREAS Governor Gretchen Whitmer, during her State of the State address, called upon the Michigan Legislature to apply to vaping products the same tax structure currently imposed on cigarettes, cigars, and other tobacco products, namely a two-dollar levy per pack of cigarettes and a 32% wholesale tax on non-cigarette tobacco; and ¹

WHEREAS The proposed vaping tax is estimated to generate approximately \$57 million annually, dedicated to programs such as anti-smoking campaigns, cancer prevention, youth mental health, and expanded health care access, thereby strengthening the state's public health infrastructure; and ²

WHEREAS According to the Centers for Disease Control and Prevention's most recent fact sheet for educators, an estimated 14.1% of U.S. high school students and 3.3% of U.S. middle school students currently use e-cigarettes, totaling approximately 2.55 million youth nationwide—a trend that underscores the urgent need for stronger measures to reduce vaping's foothold among adolescents; and ³

WHEREAS Additional data from the Michigan Department of Health and Human Services indicates that over 20% of Michigan high school students have reported current e-cigarette use, underscoring the widespread prevalence of vaping among adolescents statewide and the pressing need for robust regulatory measures; and ⁴

WHEREAS Research from Michigan State University Extension indicates that vaping is among the fastest-rising health risks facing Michigan youth, with local data from Berrien County suggesting that nearly 30% of high school students currently use electronic vapor products, and a recent study by the University of Michigan identifying nicotine vaping as one of the top forms of substance use among teens across the state; and ^{5 6 7}

WHEREAS Elevating the cost of vaping products has been demonstrated to reduce initiation and consumption, particularly among youth, who are highly susceptible to targeted marketing and flavored nicotine products; and ⁸

WHEREAS States that implement comparable tax rates on all nicotine delivery systems help reduce overall tobacco use, mitigate adverse health outcomes, and ensure that newer devices, such as e-cigarettes, do not escape scrutiny under outdated tax laws; and ⁹

WHEREAS Paralleled taxation provides equitable treatment across the spectrum of nicotine-related products, aligns with longstanding public health objectives, and accords with evidence-based recommendations of leading organizations, such as the World Health Organization and the American

¹ Office of the Governor, 2025 State of the State, <https://www.michigan.gov/whitmer/news/state-of-the-state/2025-state-of-the-state>

² Michigan Gov. Gretchen Whitmer Proposes New Tax on Vapes, Nicotine Pouches, **Bridge Michigan**, <https://www.bridgemi.com/michigan-government/michigan-gov-gretchen-whitmer-proposes-new-tax-vapes-nicotine-pouches>

³ Ctrs. for Disease Control & Prevention, E-Cigarettes: Facts for Educators, <https://www.cdc.gov/tobacco/media/pdfs/2024/05/osh-EVFY-fact-sheet-for-educators-508.pdf>

⁴ Mich. Dep't of Att'y Gen., OK2SAY, Vaping, <https://www.michigan.gov/ok2say/school-resources/panel-lets-talk/students-accordion/student-accordion-data/vaping>

⁵ Mich. State Univ. Extension, Vaping Use Among Michigan Youth, <https://www.canr.msu.edu/news/vaping-use-among-michigan-youth>

⁶ Univ. of Mich. News, Nicotine Vaping Now One of the Top Forms of Substance Use Among Teens, <https://news.umich.edu/nicotine-vaping-now-one-of-the-top-forms-of-substance-use-among-teens/>

⁷ Berrien County Gov't, Underage Vaping/Tobacco Prevention Campaign, <https://www.berriencounty.org/779/Underage-VapingTobacco-Prevention-Campai>

⁸ Ctrs. for Disease Control & Prevention, About Electronic Cigarettes, https://www.cdc.gov/tobacco/e-cigarettes/?CDC_AAref_Val=https://www.cdc.gov/tobacco/basic_information/e-cigarettes/

⁹ U.S. Food & Drug Admin., Vaporizers, E-Cigarettes, and other Electronic Nicotine Delivery Systems (Aug. 2021), <https://www.fda.gov/tobacco-products/products-ingredients-components/e-cigarettes-vapes-and-other-electronic-nicotine-delivery-systems-ends>

Heart Association, thereby aligning with the broader objectives of discouraging harmful nicotine use while providing an enhanced financial mechanism for addressing vaping use among the youth;¹⁰
NOW, THEREFORE, BE IT

RESOLVED That the Detroit City Council formally expresses its support for Governor Gretchen Whitmer’s proposal to extend the current state tax rate for cigarettes and other tobacco products to include vaping products; and be it **FURTHER**

RESOLVED That the Detroit City Council hereby urges the Michigan Legislature to expeditiously enact legislation that implements equitable taxation, to encourage a meaningful reduction of vaping prevalence in youth and adult populations.

¹⁰ **WHO Study Group on Tobacco Product Regulation**, *Report on the Scientific Basis of Tobacco Product Regulation: Eighth Report of a WHO Study Group*, WHO Technical Report Series No. 1029, at 1 (World Health Org. 2021)