License Population Statewide

Manufacturers		Fee	2018/2019 Licensees
CMFG	Cigarette Manufacturer	$100	31
Distributors			
CDA	Cigarette Distributor Agent	$100	5
CWD	Cigarette Wholesale Dealer	$100	241
CIMP	Cigarette Importer	$100	12
EXP	Cigarette Exporter	$100	20
CGR	Cigar Wholesale Dealer	No Fee	615
TWD	Tobacco Wholesale Dealer for Other Tobacco	$25	319

Excise Tax and Surcharge Collection

Tax and surcharge payments are collected at intervals of one month, on or before the 10th of each month, and the payment is accompanied by statutorily required reports.

Tax and surcharge rates are dependent on the type of product being sold.

The 2009 Florida Legislature passed the Protecting Florida's Health Act, which levies a surcharge on cigarettes, wraps, and tobacco products other than cigars. Cigars are excluded from surcharge and excise taxation per s. 210.25(12), F.S.

During FY 2018-19, the Division collected over $254,000,000 in cigarette excise tax, over $758,000,000 in cigarette surcharge, over $38,000,000 in other tobacco products excise tax, and over $91,000,000 in other tobacco products surcharge.



The Division maintains an Electronic Data Submission (EDS) system.

- Approximately 90% of tax remitting licensees are currently reporting electronically

Florida dbpr Department of Business & Professional Regulation

Compliance Activities

In FY 18-19, the Division performed over 52,000 alcoholic beverage and tobacco inspections, with a staff of 188 dedicated Bureau of Enforcement employees across 12 district offices.

- Routine compliance inspections resulted in an approximately 64% compliance rate at the time of inspection.

- The most common violations cited during inspections are related to a failure to post all necessary signage and licenses, and failure to maintain records as required by law.

In FY 17-18 and FY18-19, the Division performed over 5,500 total tobacco compliance surveys to determine whether licensees were complying with minimum age of purchase restrictions in Florida law.

Nearly 91% of the aforementioned tobacco-related compliance surveys resulted in vendor compliance.

Revenue Distribution

Retail Tobacco Permit Fees:

10% of each retail tobacco dealer permits transferred Department of Education to provide for teacher training and for research and evaluation to reduce and prevent the use of tobacco products by children.

Cigarette Excise Taxes:

8% to Service Charge to General Revenue Fund, and .9% to the Alcoholic Beverage and Tobacco Trust Fund to provide for operational costs.

Cigarette Excise Taxes Net (after the above reductions):

4.04% of Cigarette Excise Tax or $5,560,553 (whichever is greater) is transferred to the H. Lee Moffitt Cancer Center and Research Institute;

29.3% of Cigarette Excise Tax collections is transferred to the Public Medical Assistance Trust Fund in the Department of Health for indigent health care;

2.9% of Cigarette Excise Taxes transferred to Department of Revenue for the Revenue Sharing Trust Fund for counties;

1% (not to exceed $3M) is transferred to the Biomedical Research Trust Fund in the Department of Health for the advancement of cures for cancer afflicting pediatric populations, and the balance of the cigarette tax revenue collections after payment of all of the above is transferred to the General Revenue Fund.

Other Tobacco Products (OTP) Excises Taxes – 100% of collections are deposited directly into the General Revenue Fund.

Cigarette and OTP Surcharge Revenues – are transferred into the Health Care Trust Fund within the Agency for Health Care Administration.

Florida dbpr Department of Business & Professional Regulation

Contact Information

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Legislative Affairs Director
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2019 Florida Youth Substance Abuse Survey Overview



2019 Florida Youth Substance Abuse Survey Overview

Ute Gazioch, Director of Substance Abuse and Mental Health

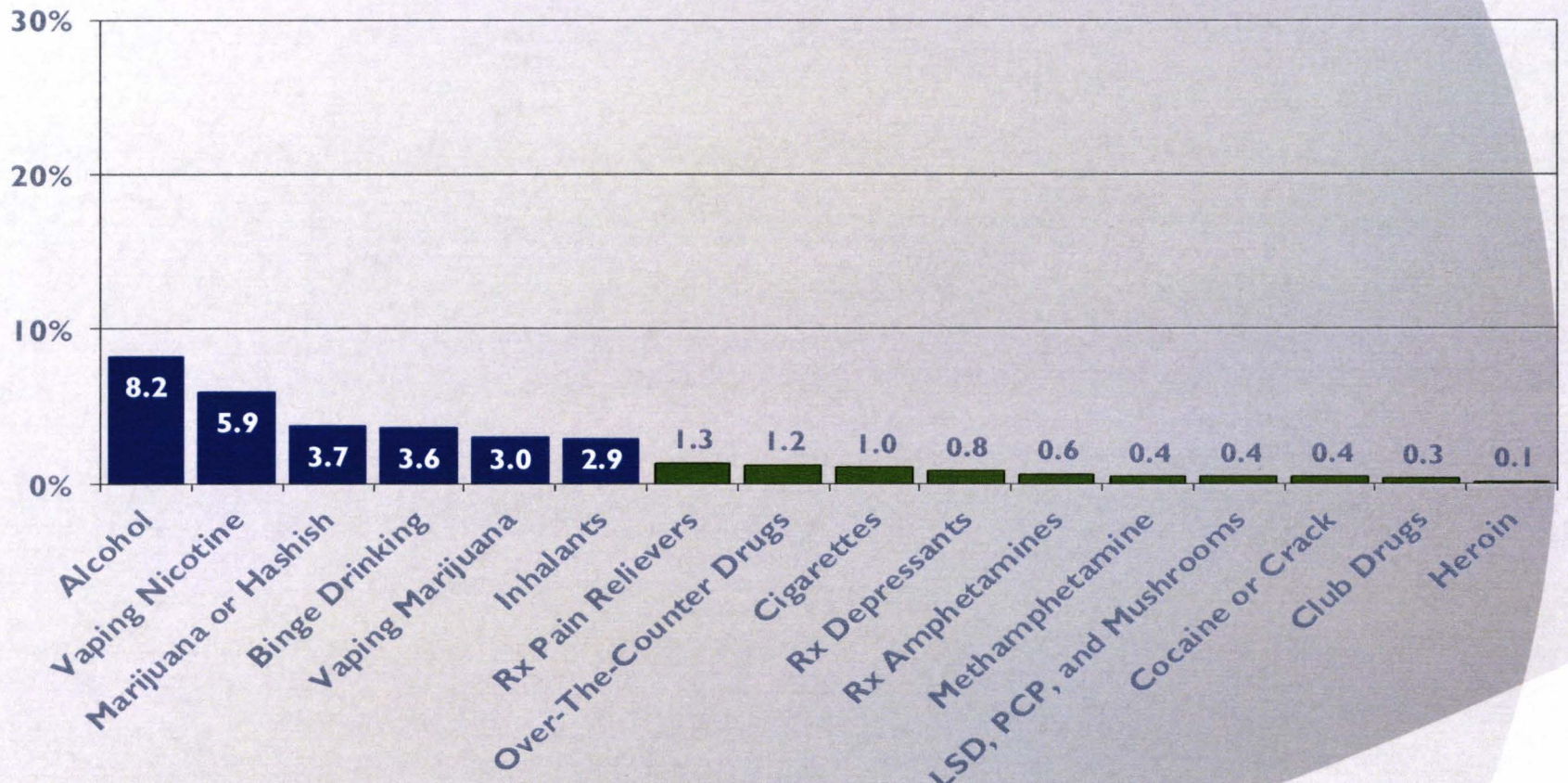
House Business & Professions Subcommittee
October 23, 2019

Background and Methods

- Since 2002, the Florida Youth Substance Abuse Survey is administered each spring to public middle and high school students across Florida.
- In even numbered years, sample size is larger to produce county-level estimates.
- In odd numbered years, sample size is only large enough to produce state-level estimates.
- In 2019, students were surveyed in 40 out of the 67 counties.
- Final sample size was 9,819 across grades 6 through 12.
- The margin of error is less than 2.0 percentage points for middle school and high school prevalence rates.

Past-30-Day Prevalence

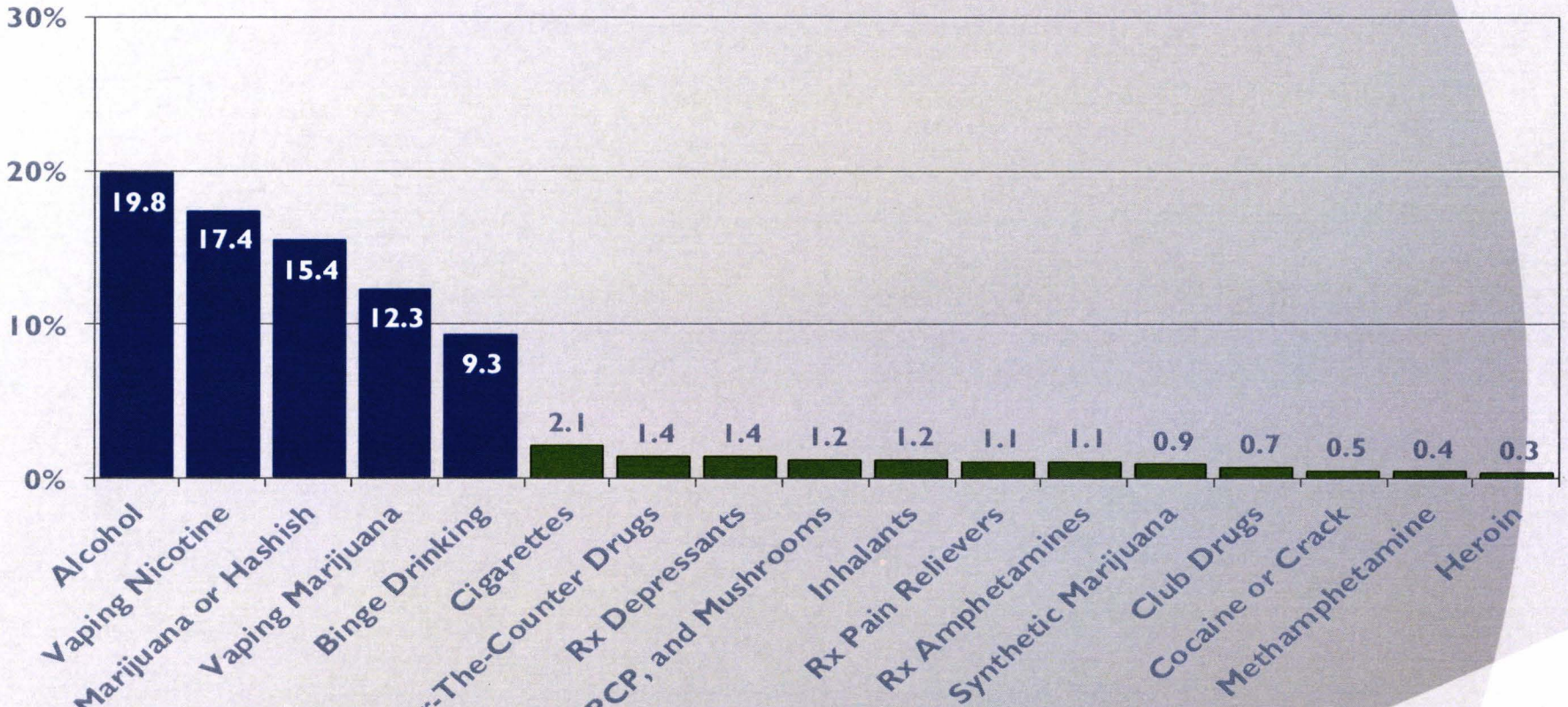
Middle School



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Past-30-Day Prevalence

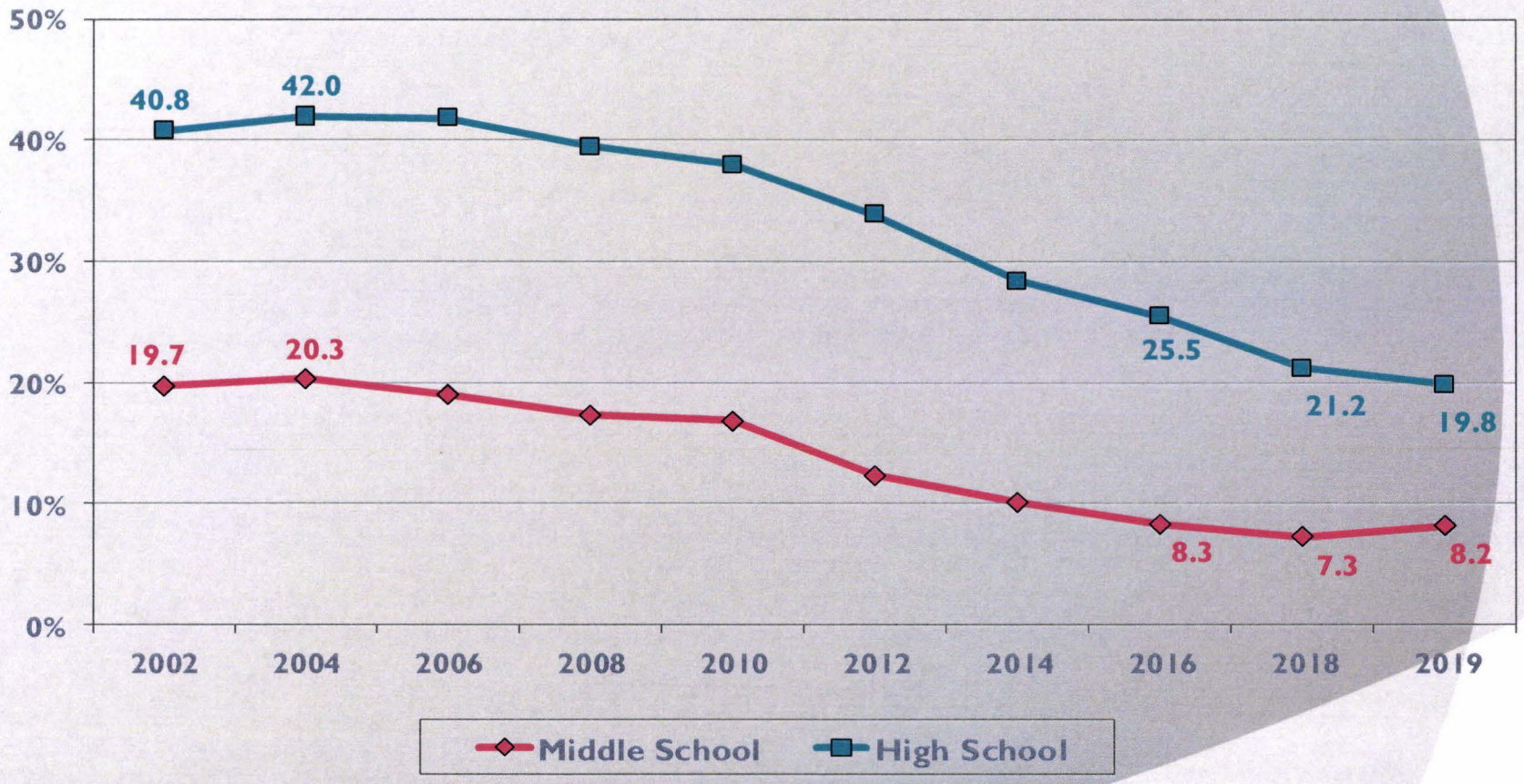
High School



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Alcohol

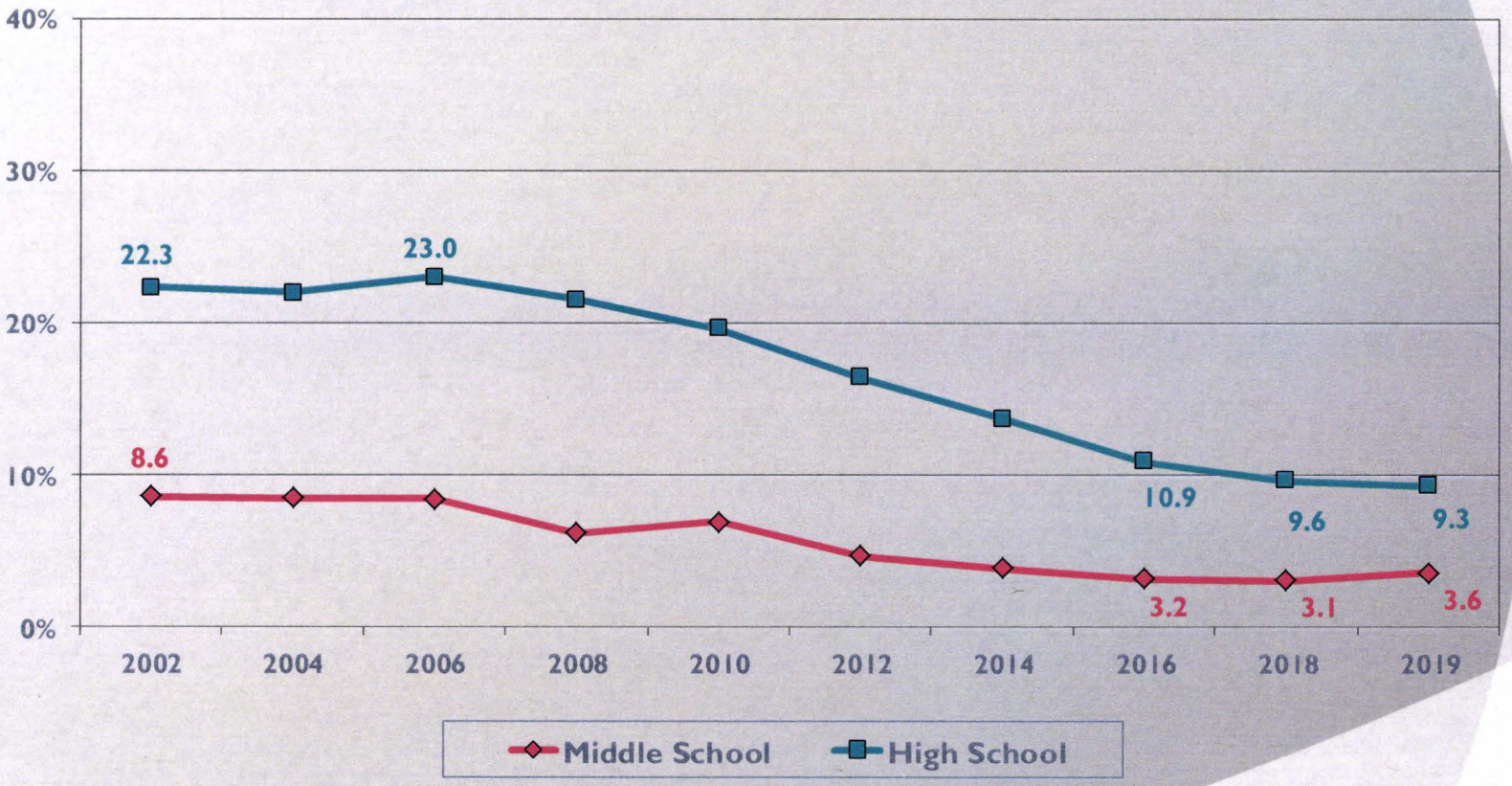
Past-30-Day Prevalence by Grade Cohort



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Binge Drinking

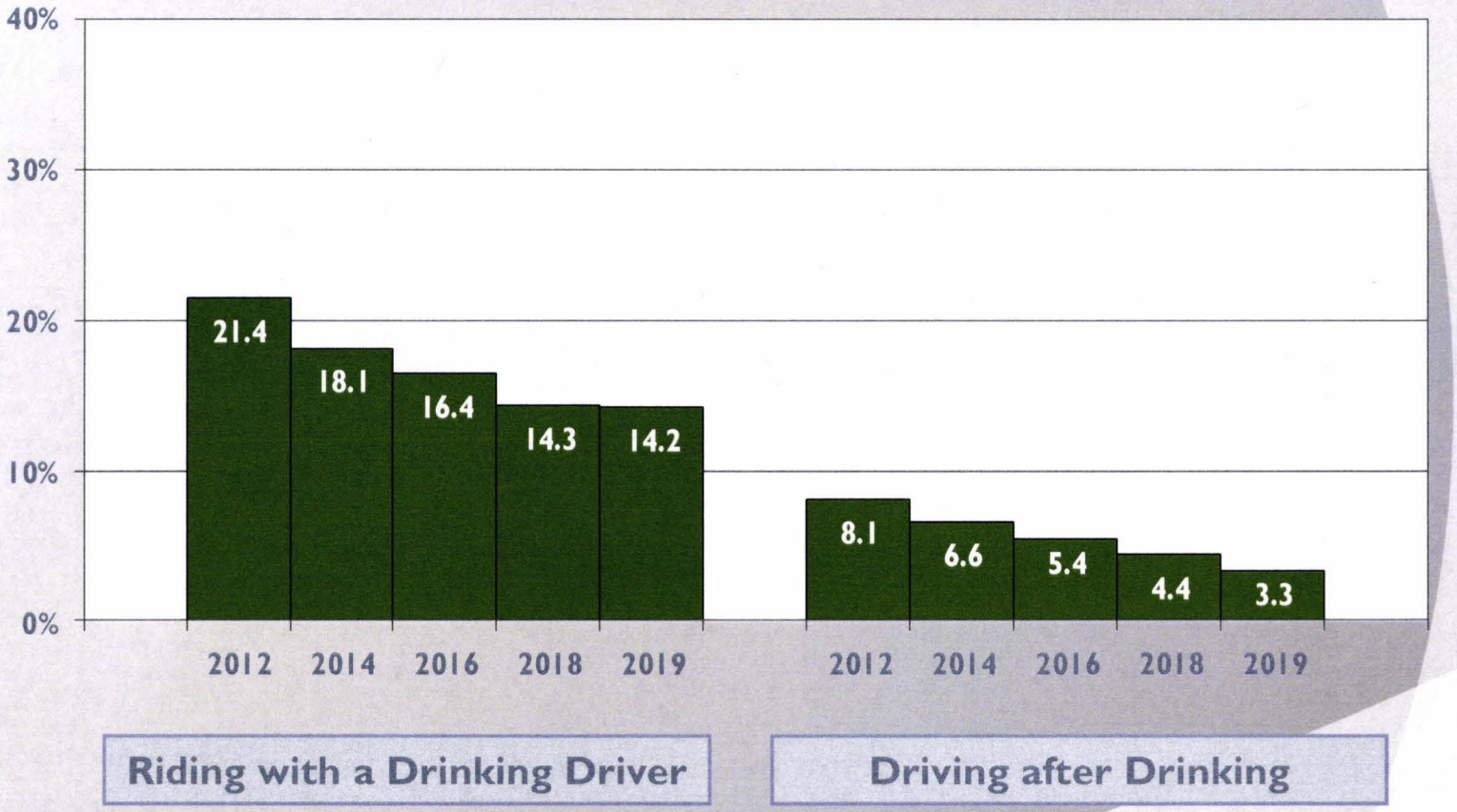
Prevalence by Grade Cohort



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Alcohol and Driving Trends

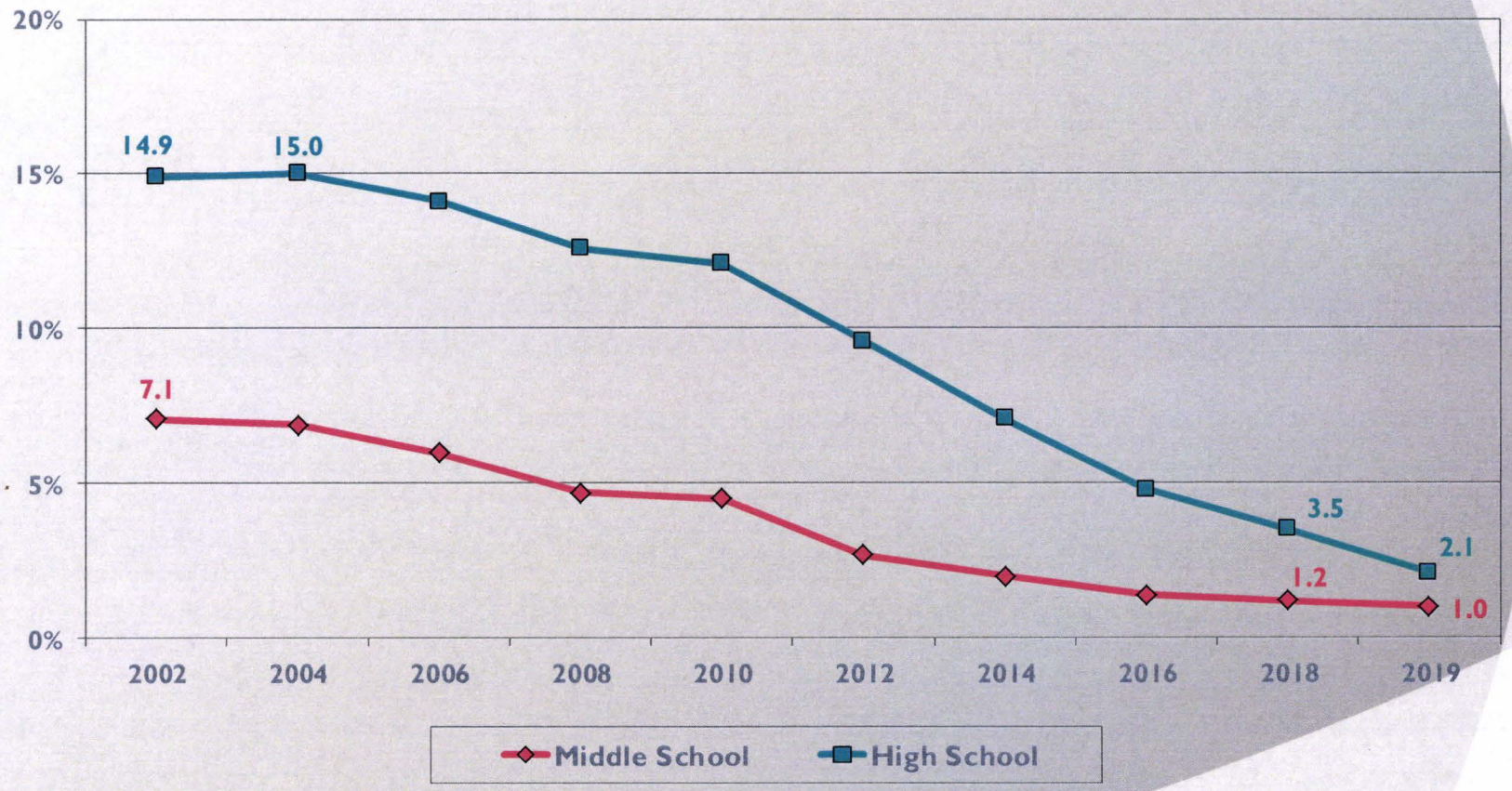
Past-30-Day Prevalence Among High School Students



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Cigarettes

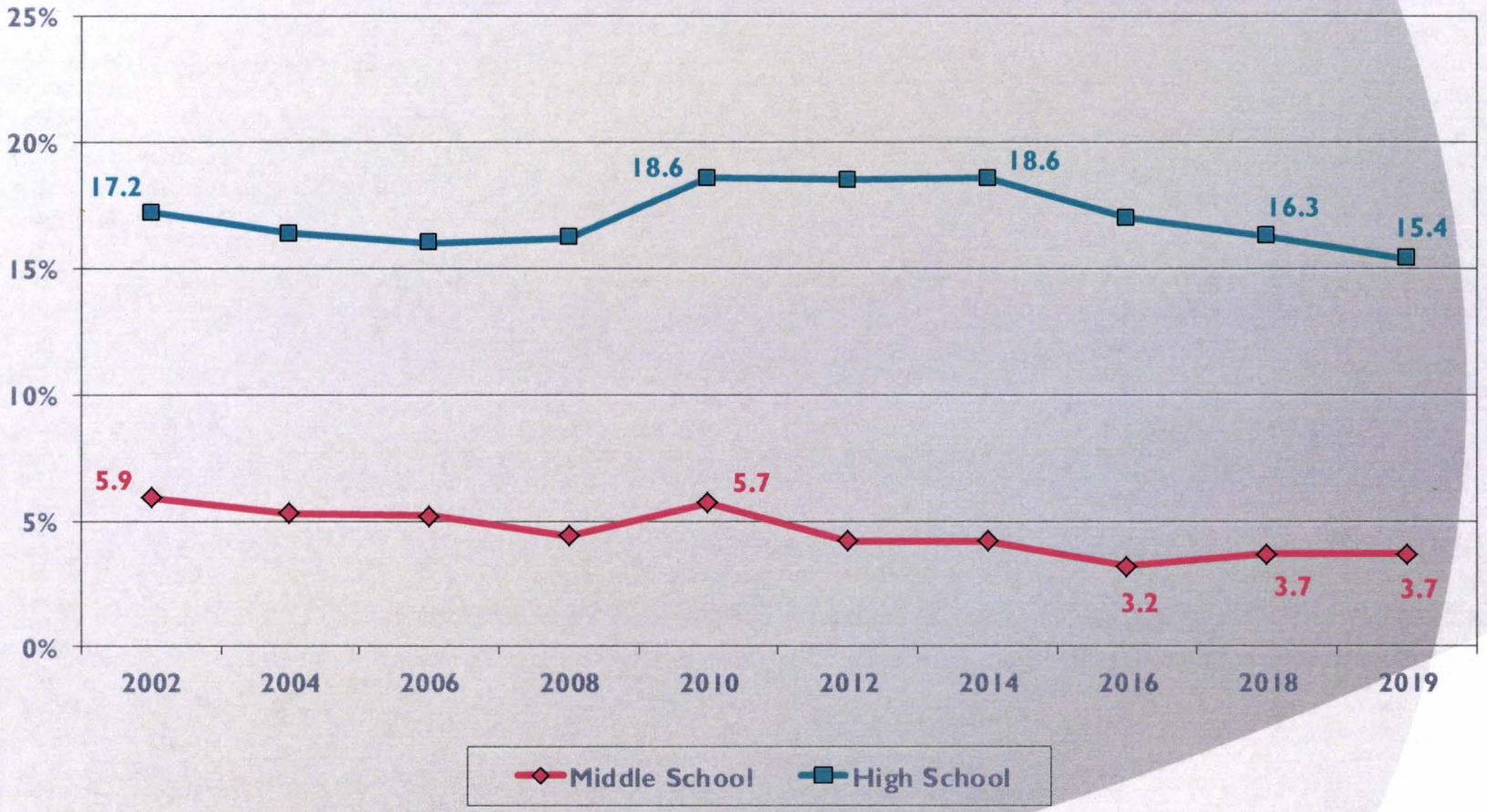
Past-30-Day Prevalence by Grade Cohort



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Marijuana

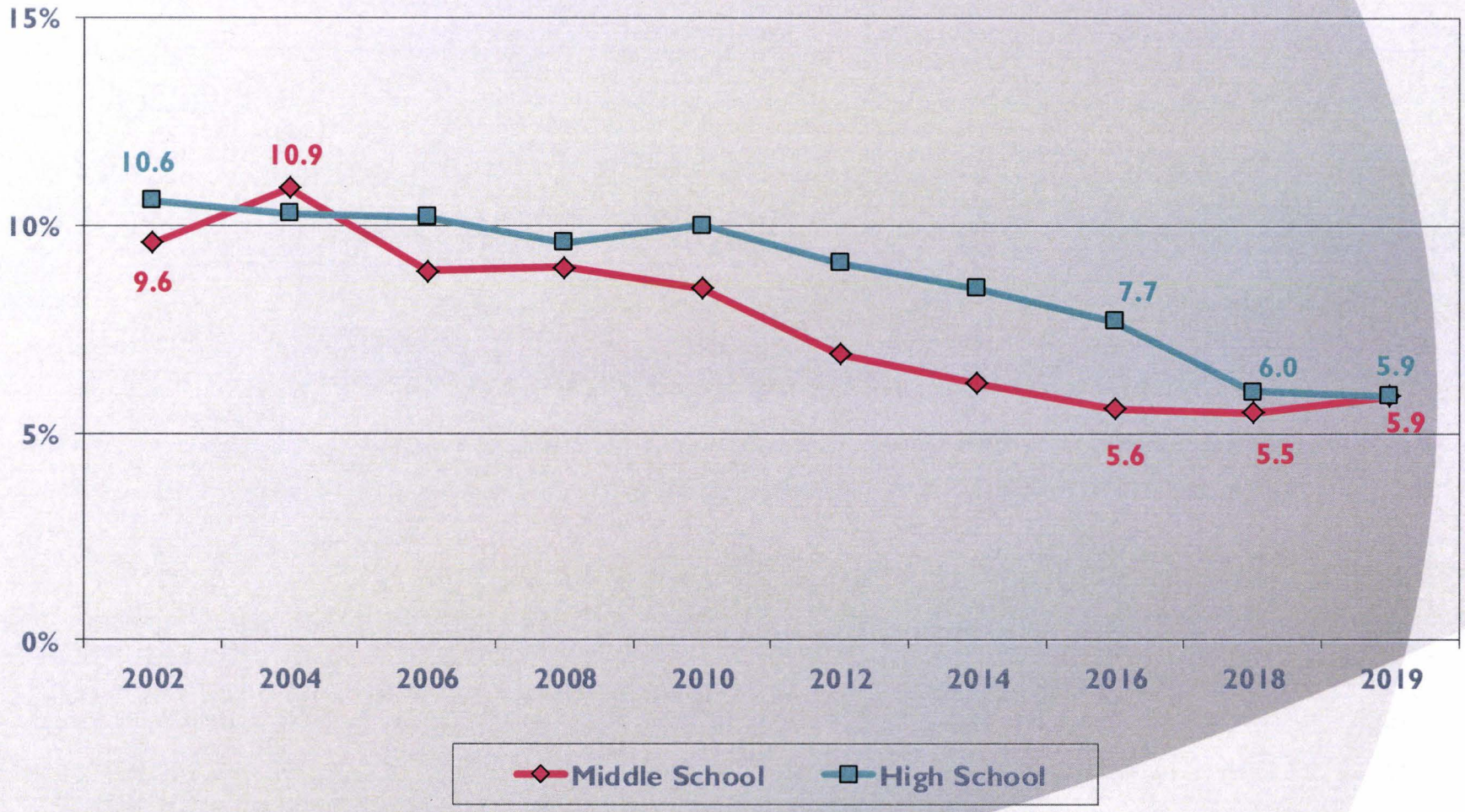
Past-30-Day Prevalence by Grade Cohort



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Use of Any Illicit Drug (Other than Marijuana)

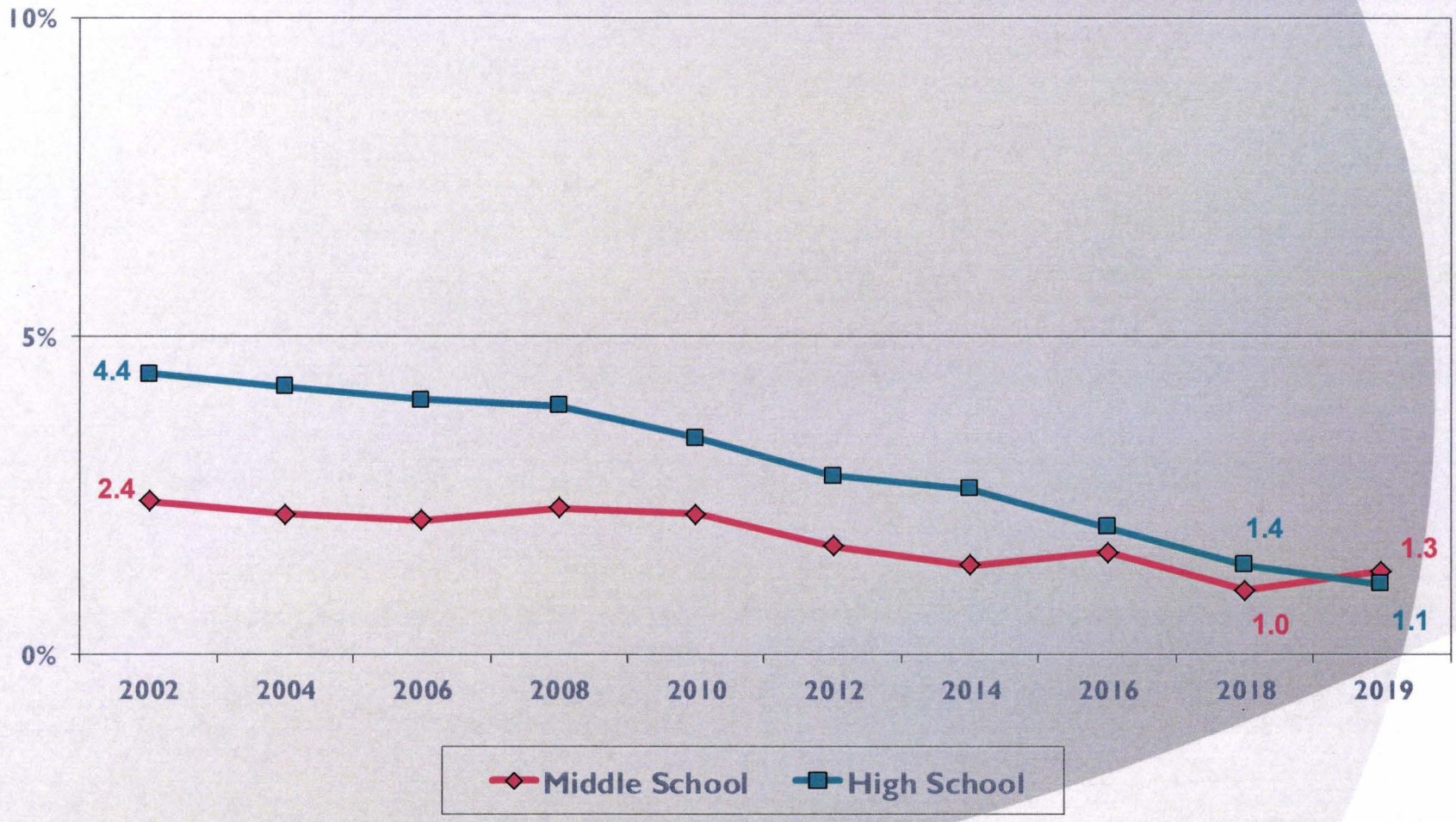
Past-30-Day Prevalence by Grade Cohort



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Prescription Pain Relievers

Past-30-Day Prevalence by Grade Cohort

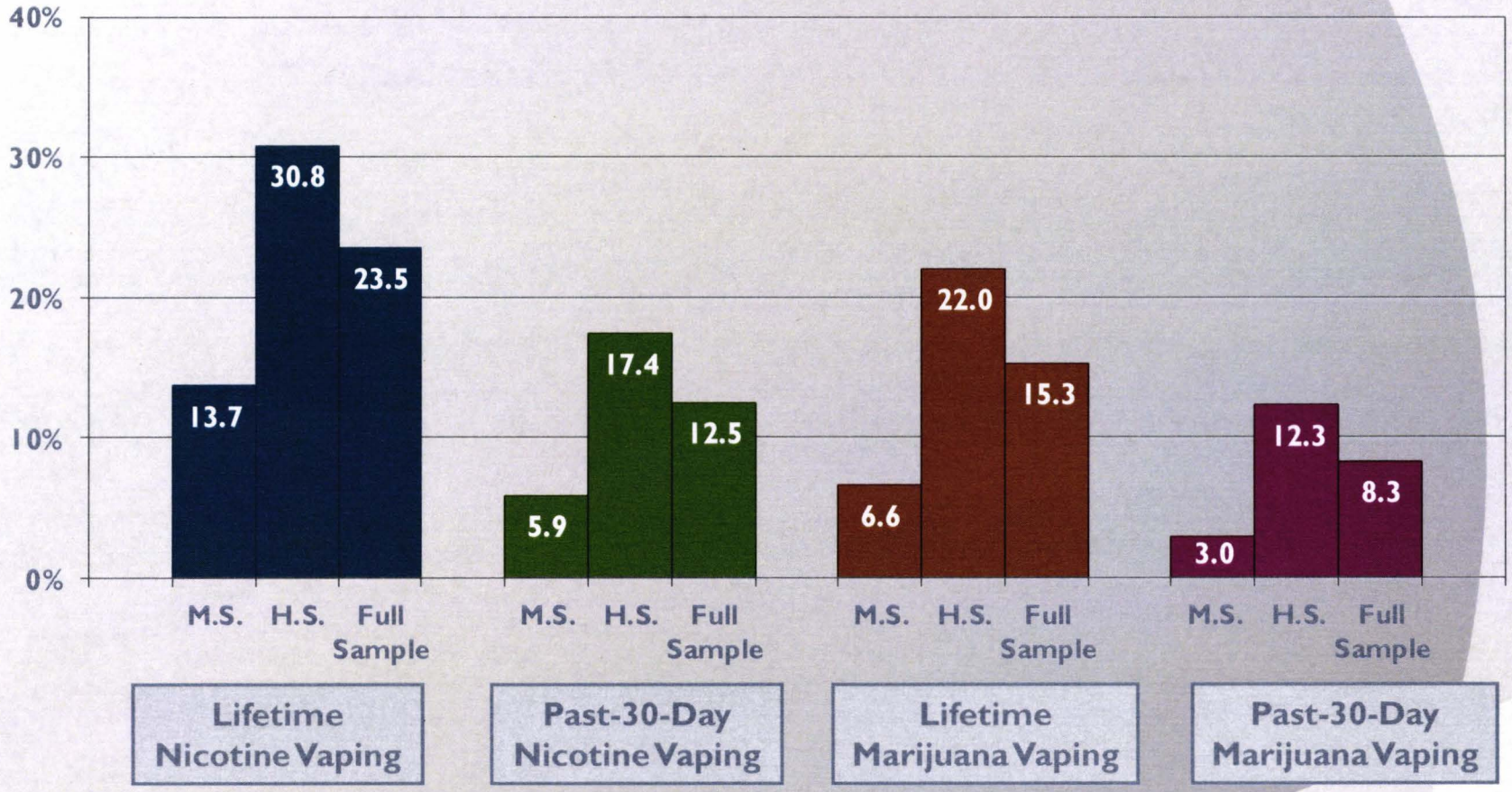


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11

Vaping Nicotine and Vaping Marijuana

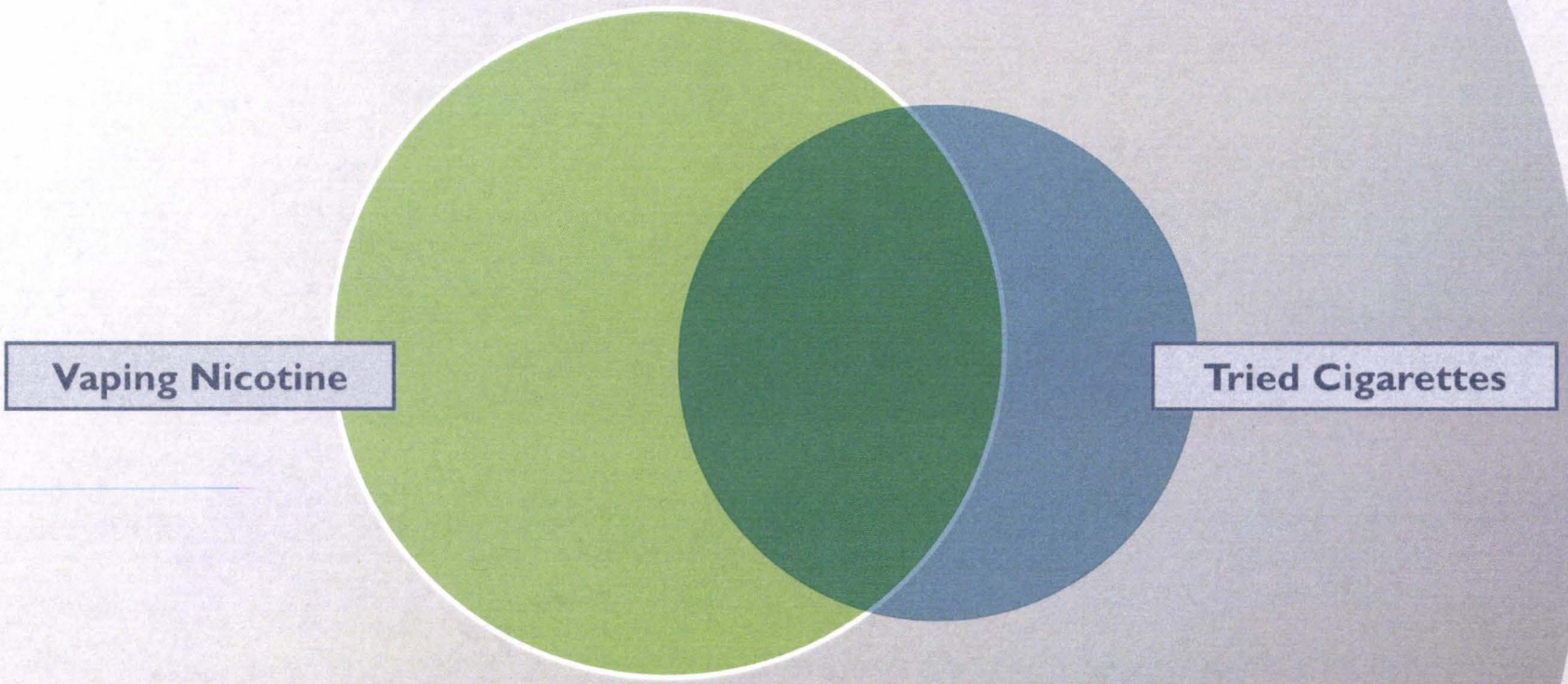
Lifetime and Past-30-Day Prevalence



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Vaping Nicotine and Smoking Cigarettes

Past-30-Day and Lifetime Prevalence



71.9% of current vapers have never tried cigarettes.

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Trend Summary

- Among high school students, alcohol, cigarette, marijuana, and Rx pain reliever use continue their long-term decline.
- Among middle school students, the substance use decline has stalled.
- The majority of students who vape nicotine did not transition from smoking cigarettes. Their vaping is independent of cigarette use.

Questions?

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Pathology of Vaping-Associated Lung Injury

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Pathology of Vaping-Associated Lung Injury

Andras Khoor, MD, PhD
Mayo Clinic Florida

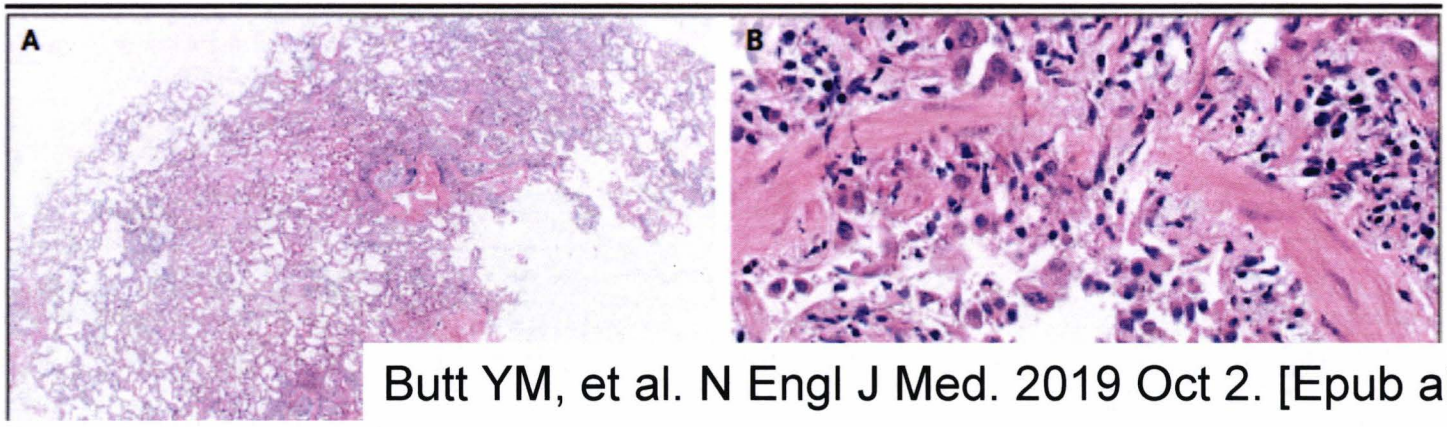
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The NEW ENGLAND JOURNAL of MEDICINE

CORRESPONDENCE

Pathology of Vaping-Associated Lung Injury

TO THE EDITOR: Despite the accumulating data on the clinical and imaging features of vaping-associated lung injury,[1,2] its pathology is poorly understood. We reviewed lung biopsies from 17 patients (13 men; median age, 35 years [range, 19–67]), all of whom had a history of vaping (71% with marijuana or cannabis oils) and were clinically suspected to have vaping-associated lung injury. Presentation was acute or subacute in all cases, with bilateral pulmonary opacities; all but two patients presented in 2019. Eleven met the criteria for a "confirmed" diagnosis of vaping-related lung injury; the remaining six met the criteria for a "probable" designation. In all cases, histopathological findings showed patterns of acute lung injury, including acute fibrinous pneumonitis, diffuse alveolar damage, or organizing pneumonia, usually bronchiolocentric and accompanied by bronchiolitis (Fig. 1; also see the Supplementary Appendix, available with the full text of this letter at NEJM.org). No histologic findings were specific, but foamy macrophages and pneu-



Butt YM, et al. N Engl J Med. 2019 Oct 2. [Epub ahead of print]

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Introduction

- Use of electronic cigarette ("e-cigarette") devices has exploded in popularity in recent years
- These battery-operated devices
  - heat liquids, oils, or waxes containing nicotine, cannabinoids, synthetic cannabinoids, illicit drugs, and other chemical compounds,
  - producing an aerosolized vapor
  - that can be inhaled, or vaped, by the user

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Aim

- To characterize the pathologic changes that occur in the lung:
  - Exogenous lipoid pneumonia?
    - Much recent attention has been given to the possibility that vaping-associated lung injury may represent exogenous lipoid pneumonia
  - Acute lung injury pattern?
    - Acute lung injury patterns include:
      - acute fibrinous pneumonitis,
      - diffuse alveolar damage, and
      - organizing pneumonia

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Methods

- The study was approved by the Institutional Review Board at Mayo Clinic (IRB# 19-008434)
- In all cases,
  - a diagnosis of vaping-associated lung injury was favored clinically, and
  - biopsies were performed to confirm this clinical impression and rule out other causes

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Methods (continued)

- Cases were classified using criteria for vaping-related lung injury recently proposed by the CDC
  - "Confirmed"
    - 1) use of an e-cigarette or vaping device within 90 days of symptom onset
    - 2) presence of pulmonary infiltrates
    - 3) absence of clinical and laboratory evidence of infection
    - 4) absence of evidence for alternative diagnoses
  - "Probable"
    - Identical criteria with the exception of #3

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Results: Patient Demographics

- A total of 17 patients met the inclusion criteria
- Most patients were
  - young adults (median age 35 years, range 19-67) and
  - most were men (76%)

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Results: Clinical Findings

- Eleven patients met CDC criteria for a "confirmed" diagnosis, with the remaining six patients meeting CDC criteria for a "probable" designation
- All patients had a history of vaping in the weeks and days prior to presentation

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Results: Clinical Findings (continued)

- Two patients were vaping in an attempt to quit smoking tobacco
- Twelve patients (71%) reported vaping
  - tetrahydrocannabinol (THC),
  - cannabis oils,
  - cannabidiol (CBD), or
  - other non-nicotine products
- Both manufactured prepackaged vape pods and open access tank style vaporizers were used

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Results: Pathologic Findings

- In all cases, pathologic findings showed patterns of acute lung injury, including
  - acute fibrinous pneumonitis
  - diffuse alveolar damage, or
  - organizing pneumonia
- None of our cases showed histologic evidence of exogenous lipoid pneumonia

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Supplementary Table S3. Frequency of Histopathologic Features in Vaping-Associated Acute Lung Injury

Histologic Feature	Number of cases with feature / Number of cases with relevant structures present for evaluation (%)
Foamy / Vacuolated Macrophages	17 / 17 (100)
Foamy / Vacuolated Pneumocytes	17 / 17 (100)
Intraalveolar Fibrin	16 / 17 (94)
Organizing Pneumonia	14 / 17 (82)
Bronchiolitis	7 / 9 (78)
Bronchiolar Mucosal Ulceration	6 / 9 (67)
Interstitial Edema	11 / 17 (65)
Neutrophils	9 / 17 (53)
Chronic Interstitial Inflammation	9 / 17 (53)
Pigmented Macrophages	7 / 17 (41)
Eosinophils	5 / 17 (29)
Hyaline Membranes	4 / 17 (24)
Peribronchiolar Metaplasia	2 / 9 (22)
Organizing Fibrinous Pleuritis	1* / 7 (14)
Interstitial Fibrosis	1 / 17 (6)
Pleural Fibrosis	0 / 7 (0)
Granulomas	0 / 17 (0)
Exogenous Lipoid Pneumonia	0 / 17 (0)

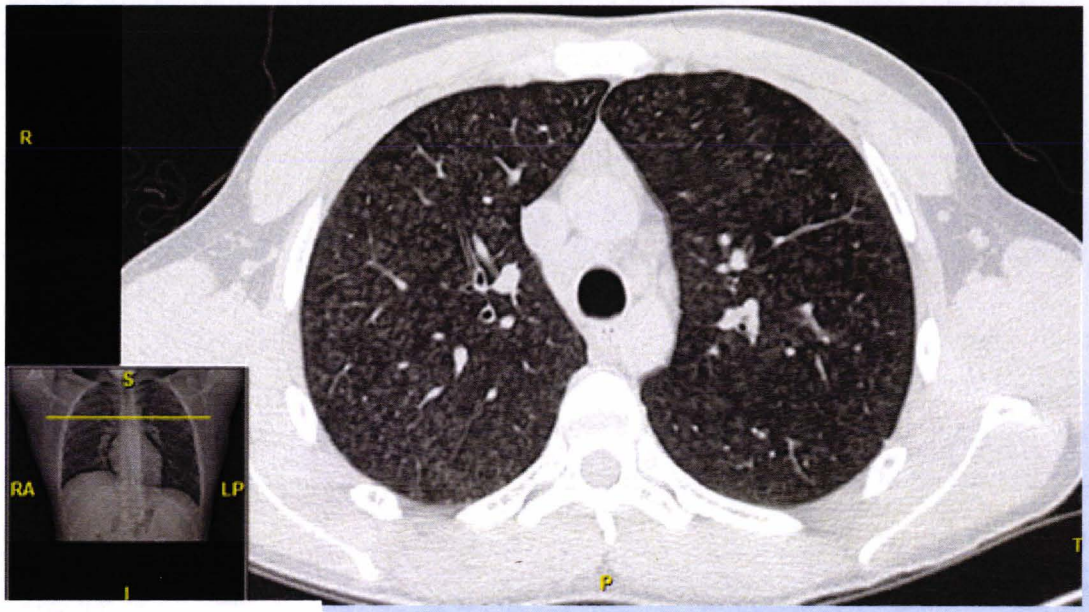
Case #17

- 19-year-old man presented with
  - cough,
  - pain when swallowing,
  - nausea, and
  - vomiting

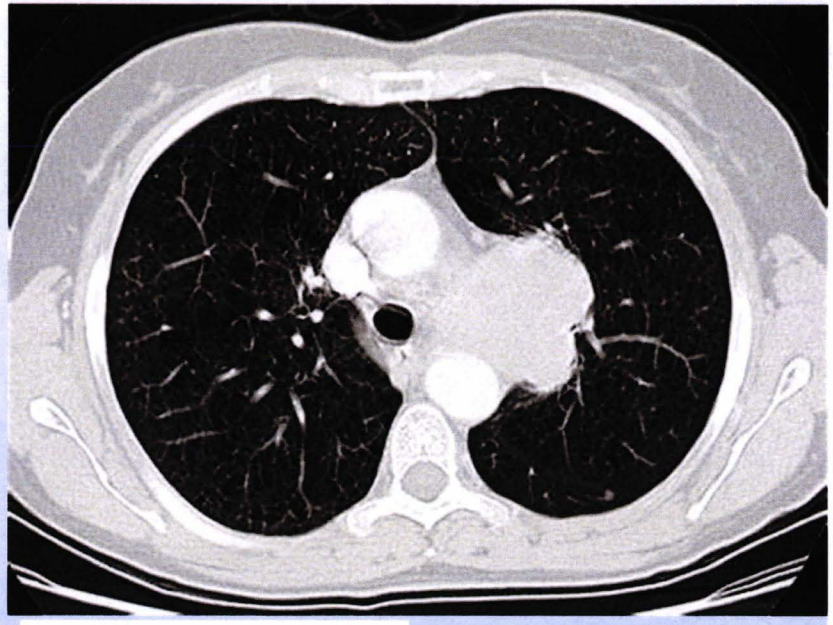
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Chest CT



Case #17

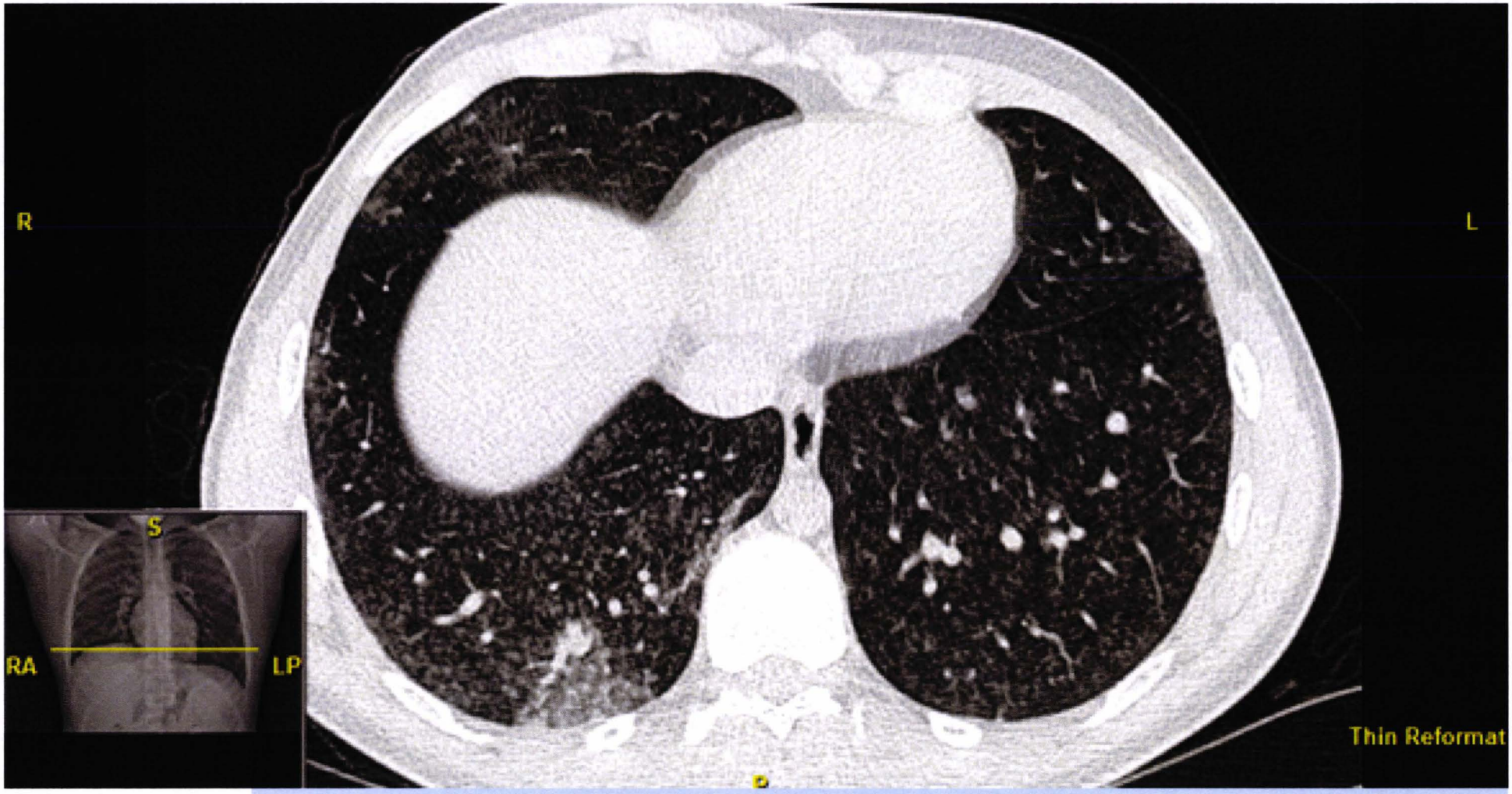


Normal lung

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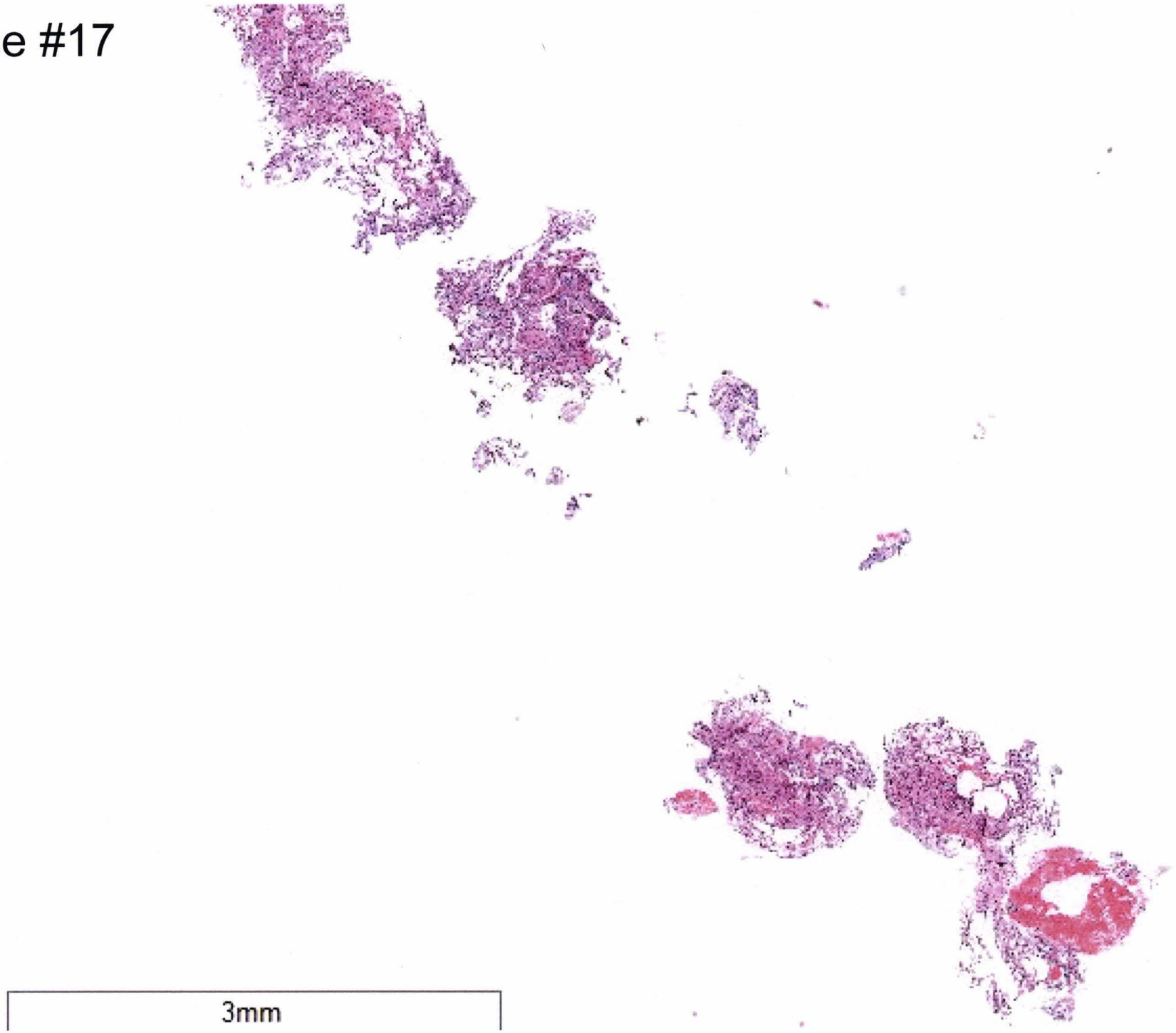
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Chest CT

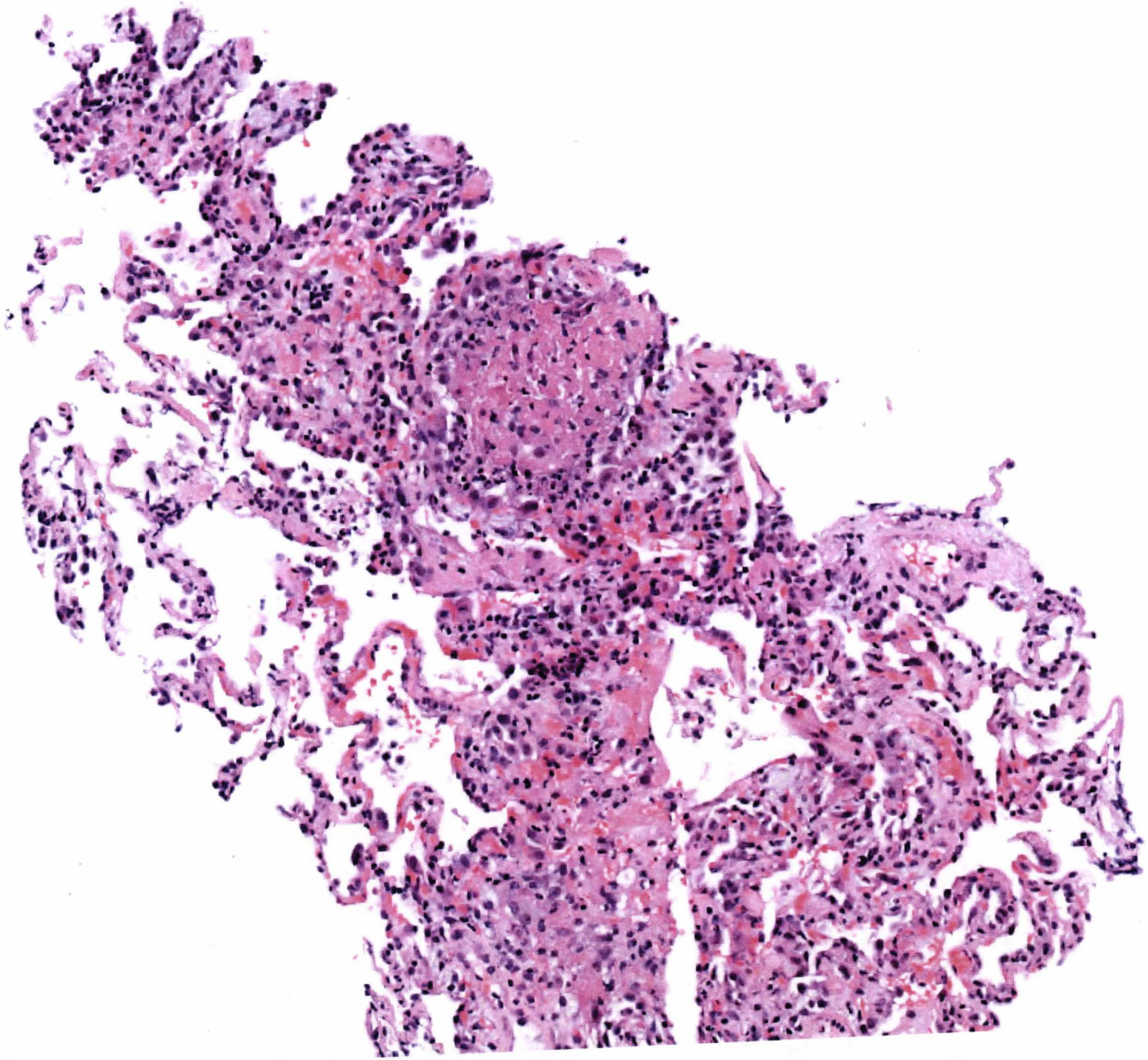


Case #17

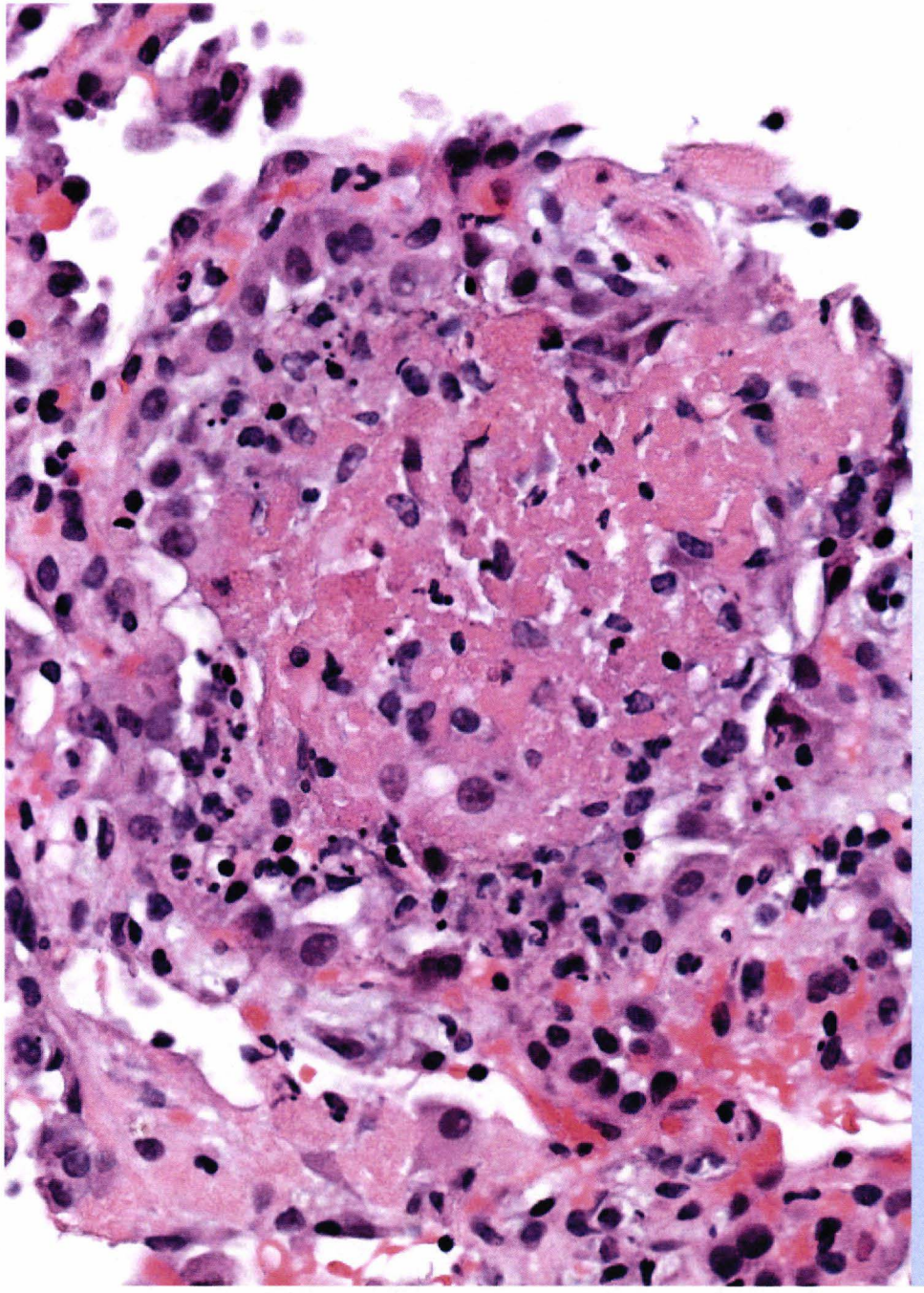
Case #17



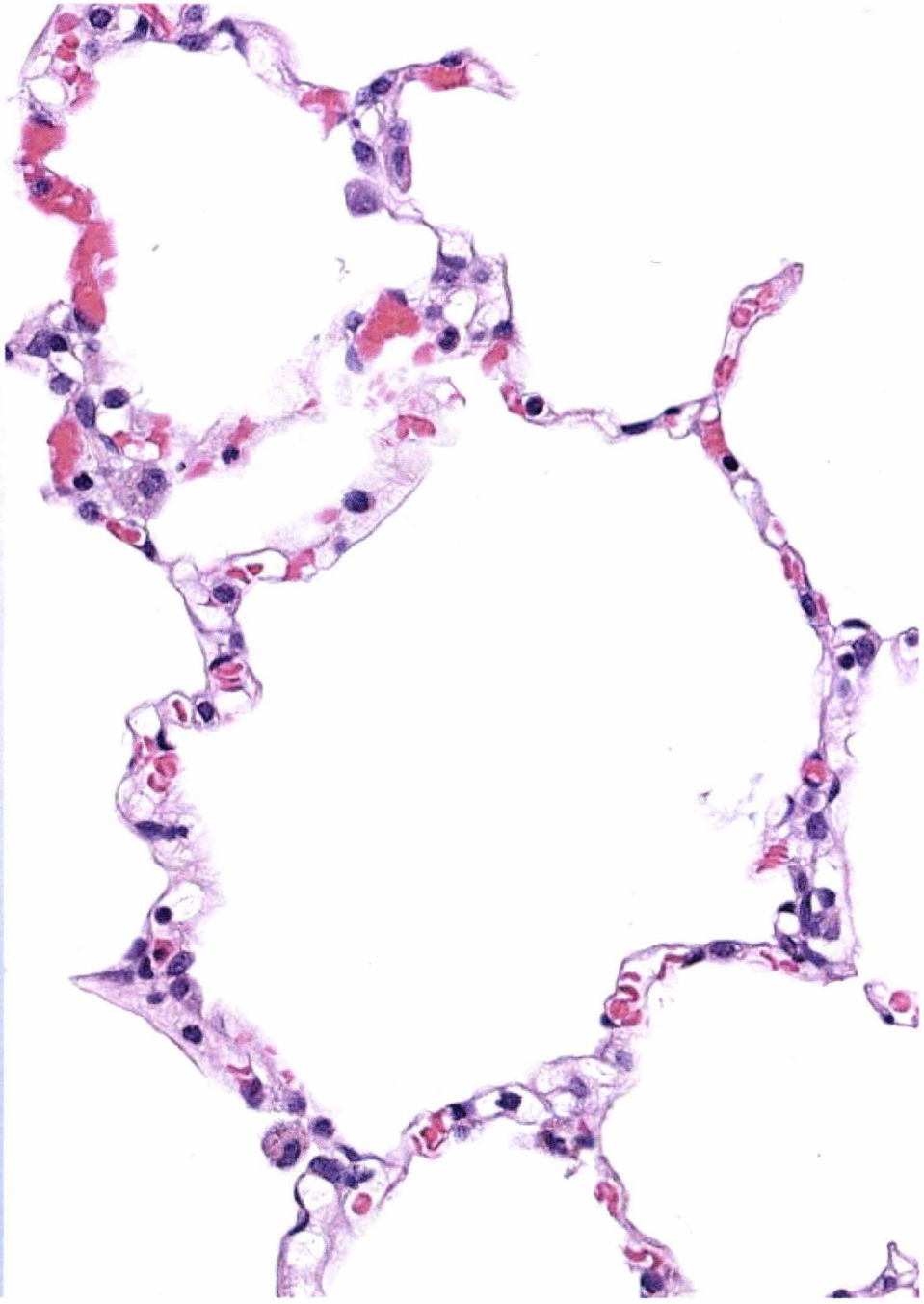
Case #17



Case #17



Normal lung



Results: Outcomes

- Information was available in seven patients:
  - two patients (both with diffuse alveolar damage) died of their illness
  - the other five were improving or improved at the time of last follow-up

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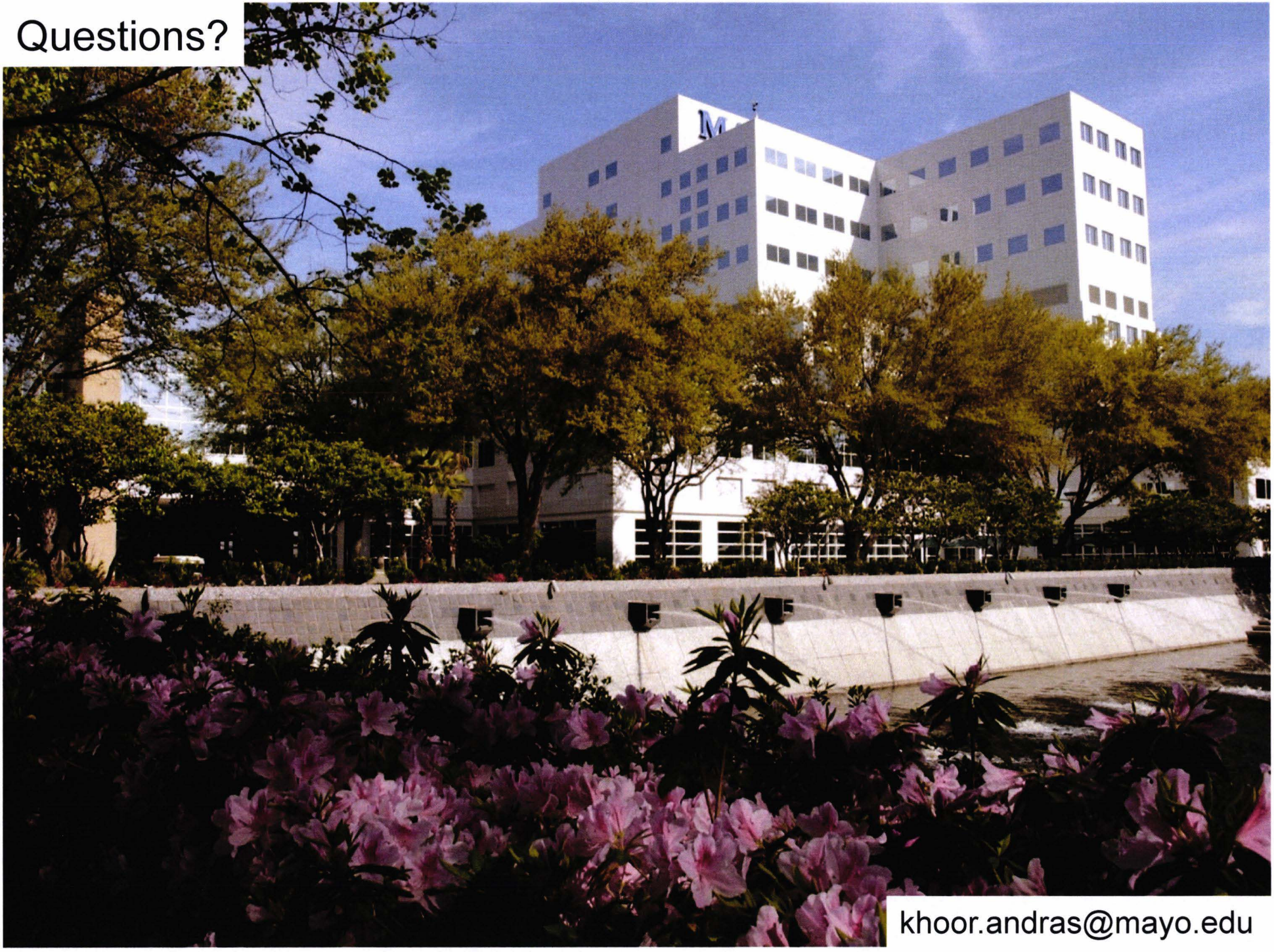
Conclusions

- We believe that the histologic changes suggest that vaping-associated lung injury represents
  - a form of airway-centered chemical pneumonitis from one or more inhaled toxic substances
  - not exogenous lipoid pneumonia
- The agents responsible remain unknown

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Questions?



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E-cigarette Liquid Composition

- Propylene glycol
- Glycerin
- Contaminants, including
  - polycyclic aromatic hydrocarbons,
  - nitrosamines,
  - endotoxins,
  - diacetyl, and
  - a wide variety of other organic and inorganic chemicals and flavoring compounds

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Regulating Tobacco Products

Florida House of Representatives

Business & Professions Subcommittee

Wednesday, October 23, 2019

Heather Youmans

Senior Director, Florida Government Relations

Evidence-Based Policies



- Regular and significant increases in taxes on all tobacco products, including e-cigarettes
- Comprehensive smoke-free laws that include e-cigarettes
- Fully funding and implementing tobacco control programs in accordance with US Center for Disease Control's (CDC's) Best Practices
- Comprehensive coverage of US Food and Drug Administration (FDA) approved cessation treatments and individual, group and phone counseling

Evidence-Based Policies

Cancer Action Network℠
American Cancer Society®

- Raising the age of sale to 21 for all tobacco products (Tobacco 21) with strong retailer compliance and active enforcement
- Restricting the sale of ALL flavored tobacco products, including menthol cigarettes
- Protecting authority to pass local laws, stronger than the minimum standard set by state laws

Policy Background – Electronic Cigarettes

- ***Sottera, Inc.* v. *Food & Drug Administration*, 627 F.3d 891 (D.C. Cir. 2010)**
  - In 2008, the FDA stopped shipments of e-cigarettes into the United States
  - The FDA claimed the products were unapproved drug-device combination products under the Federal Food, Drug, and Cosmetic Act that were intended to help treat the withdrawal symptoms of nicotine addiction
  - Two e-cigarette distributors sued the FDA requesting a preliminary injunction. They claimed the products were tobacco products for "smoking pleasure," not drug-device combination products

Policy Background – Electronic Cigarettes

Between the filing of the lawsuit and a decision for a preliminary injunction, Congress passed the **Family Smoking Prevention and Tobacco Control Act** (Tobacco Control Act) and it was signed into law.

Ultimately, The D.C. Circuit found that under the Tobacco Control Act, all products made or derived from tobacco and intended for human consumption that are "marketed for therapeutic purposes" are subject to FDA's drug and/or device provisions, whereas "customarily marketed tobacco products" are subject to regulation as "tobacco products".

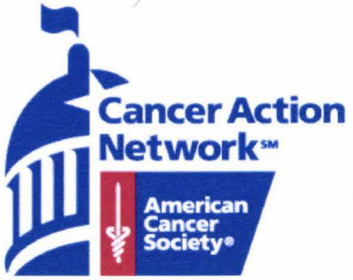
The FDA decided not to appeal the decision to the Supreme Court and instead issued a statement of its intent to regulate e-cigarettes as a tobacco product.

What is considered a "Tobacco Product"?

FDA finalized a rule, effective August 8, 2016

- Cigarettes
- Smokeless tobacco
- E-cigarettes and other Electronic Nicotine Delivery Systems (ENDS)
- Hookah (waterpipe) tobacco
- Pipe tobacco
- Cigars
- Nicotine gels
- Dissolvables

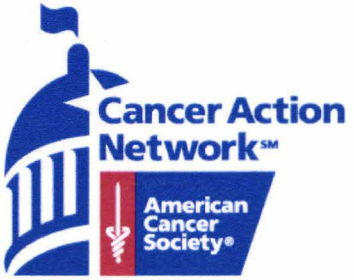
FDA Inaction on E-cigarettes



- FDA has yet to require e-cigarettes to go through premarket review and receive a marketing order from the FDA

- FDA has not removed flavored e-cigarettes including, mint and menthol, from the market

Current State Regulations of E-cigarettes



- Only 4 states fund tobacco control programs at more than 50% of CDC's recommended funding level
- Only 18 states and DC have excise taxes on e-cigarettes
  - Only 7 of these states come close to taxing them at a rate parallel to the state tax on cigarettes
- Only 18 states and DC prohibit the use of e-cigarettes in 100% smoke-free venues

State of Play in Florida

- E-cigarettes are not defined as tobacco products
  - E-cigarette retailers are not required to obtain a tobacco license
- No excise tax on e-cigarettes
- E-cigarettes were just added to the Florida Clean Indoor Air Act (Amendment 9), but all smoking is still allowed in stand-alone bars
- E-cigarettes were added to the program of work for Tobacco Free Florida, but the program is only funded at 36.3% of CDC's recommendation and additional spending authority provided for education exclusively focused on youth

State of Play in Florida

- No type of counseling (individual, group, or telephone) and no FDA approved tobacco cessation medication coverage for Medicaid enrollees
- 2 local jurisdictions have Tobacco 21 laws

Tobacco 21 – Evidence-Based Policy

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What Does a Comprehensive Tobacco 21 Law Include?

- Covers all tobacco products, including electronic cigarettes
- Provides public education and training and technical assistance to retailers
- Implements measures for active enforcement, such as retailer licensing and penalties, including license suspension and revocation
- Does not create new categories of products, which would exempt them from other tobacco control laws
- Does not penalize youth
- Does not preempt other jurisdictions from passing strong tobacco control laws

Tobacco 21

- State & Local State-of-Play
  - 18 states, DC and at least 500 localities now have T21 laws
    - Strength of the laws vary widely

State Tobacco Retailer Licensing Laws



- 37 states and DC require retailers that sell cigarettes to obtain a license or permit
- 36 states require a retailer license to sell other tobacco products
- 20 states require a retailer license to sell e-cigarette

In Conclusion

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- Florida needs to take a comprehensive approach to combating the tobacco and e-cigarette epidemic
  - Update the definition of "tobacco products" to include all products that are available on the market
  - Require tobacco retail licensing for all retailers, including e-cigarette retailers
  - Legislation increasing the age of sale for tobacco products should include all products, all people and preserve local control
  - Impose a State Tax: 85% of wholesale price would put e-cigarettes inline with the tax on other non-cigarette tobacco products

Thank You

Heather Youmans

Senior Director, Government Relations

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www.FightCancer.org