



*House of Representatives*  
*Study Committee on the Costs and Effects of Smoking*

Final Report

Chairman Sharon Cooper  
Representative, 45<sup>th</sup> District

Vice-Chairman Michelle Au  
Representative, 50<sup>th</sup> District

The Honorable Debbie Buckner  
Representative, 137<sup>th</sup> District

The Honorable Lee Hawkins  
Representative, 27<sup>th</sup> District

The Honorable Ron Stephens  
Representative, 164<sup>th</sup> District

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## INTRODUCTION

The House Study Committee on the Costs and Effects of Smoking was created by the passage of [House Resolution 304](#) during the 2025 Session of the Georgia General Assembly.

HR 304 recognizes that smoking leads to disease and disability and harms every organ of the body. More than 16 million Americans are living with a disease caused by smoking which include cancer, heart disease, vascular disease, lung disease, diabetes, and chronic obstructive pulmonary disease (COPD). HR 304 also notes that second-hand smoke exposure contributes to approximately 41,000 deaths among nonsmoking adults and 400 infants each year. Smoking-related illnesses in the United States costs more than \$300 billion each year. HR 304 tasked the committee with examining the long-term and short-term health and monetary costs of smoking.

The committee consisted of five members appointed by the Speaker of the House. On May 15<sup>th</sup>, 2025, Speaker Jon Burns appointed the following members: Representative Sharon Cooper, chair; Representative Michelle Au, vice-chair; Representative Debbie Buckner; Representative Lee Hawkins; and Representative Ron Stephens.

## MEETINGS

The House Study Committee on the Costs and Effects of Smoking held three meetings that were open to testimony from physicians treating smoking related illnesses, stakeholder group representatives, researchers, and members of the public.

### June 12<sup>th</sup>, 2025 at the Georgia State Capitol

**Link to Recording of Meeting:** <https://www.youtube.com/watch?v=wj5RUsi-yNA&t=1978s>

- The following individuals presented at the meeting: Andy Lord (on behalf of the Georgia Society of Clinical Oncology); Danna Thompson (Director of Advocacy, American Lung Association); Laura Bracci (Region Senior Lead, American Heart Association); Dr. Kimberly Dickinson (Assistant Professor of Pediatrics, Emory University); and Danny Kansa (Director of Legislative Strategy and Senior Fiscal Analyst, Georgia Budget and Policy Institute).
- The following individuals provided public comment at the meeting: Claudia Flores Rodas (Director, Southern Region, Campaign for Tobacco Free Kids) and Fabienne Antoine-Nasser (Government Relations Director, American Cancer Society).

### July 17<sup>th</sup>, 2025 at the Georgia State Capitol

**Link to Recording of Meeting:** <https://www.youtube.com/watch?v=fJ2Bx5BX2nw&t=1160s>

- The following individuals presented at the meeting: Dr. Mary Ellen Fain (Pediatric Pulmonary Fellow, Children's Healthcare of Atlanta); Liliana Bakhtiari (Councilmember, City of Atlanta); Suhaas Bonkur (Student, Georgia Institute of Technology); Claudia Flores Rodas (Director, Southern Region, Campaign for Tobacco Free Kids); Fonda Nash Doby (Tobacco Cessation Coordinator, Georgia Cancer Center at Augusta University); Danna

Thompson (Director of Advocacy, American Lung Society); and Danny Kanso (Director of Legislative Strategy and Senior Fiscal Analyst, Georgia Budget and Policy Institute).

### **August 21<sup>st</sup>, 2025 at the Georgia State Capitol**

**Link to Recording of Meeting:** <https://www.youtube.com/watch?v=WMVQsgYDwMg>

- The following individuals provided public comment at the meeting: Dr. Dan Miller (Chair, Georgia Lung Cancer Round Table); Danna Thompson (Director of Advocacy, American Lung Association); Laura Bracci (Region Senior Lead, American Heart Association); and Fabienne Antoine-Nasser (Government Relations Director, American Cancer Society)

## **COMMITTEE FINDINGS**

### **Health Costs of Smoking**

#### ***Cigarette Smoking***

The committee found that smoking cigarettes is detrimental to every Georgian's health regardless of if one smokes or not. Cigarettes, when burned, can produce more than 7,000 chemicals.<sup>1</sup> A few examples of those chemicals are ammonia, carbon monoxide, formaldehyde, lead, mercury, nicotine, uranium-235.<sup>2</sup> According to the Centers for Disease Control (CDC), there are more 16 million Americans who live with a disease that was caused by smoking.<sup>3</sup> Smoking cigarettes can cause cancer, heart disease stroke, lung disease such as chronic obstructive pulmonary disease (COPD), type 2 diabetes, and other diseases, including certain eye diseases and problems with the immune system, including rheumatoid arthritis.<sup>4</sup> Smoking cigarettes can also cause a lower tolerance for physical activities which can make a person's blood become susceptible to blood clots.

The committee further found that second-hand cigarette smoke can cause the same health issues as smoking a cigarette. Second-hand smoke is when smoke produced from cigarettes is inhaled by individuals who are not smoking the cigarette that produced the smoke. Even brief exposure to second-hand cigarette smoke can be harmful to one's health. Second-hand smoke from cigarettes can cause coronary heart disease, stroke, and lung cancer.<sup>5</sup> The CDC and the National Institute of Health (NIH) reports that smoking cigarettes is responsible for more than 480,000

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<sup>1</sup> <https://www.fda.gov/tobacco-products/products-ingredients-components/chemicals-cigarettes-plant-product-puff#ref>.

<sup>2</sup> <https://www.fda.gov/tobacco-products/rules-regulations-and-guidance-related-tobacco-products/harmful-and-potentially-harmful-constituents-tobacco-products-and-tobacco-smoke-established-list>.

<sup>3</sup> <https://www.cdc.gov/tobacco/about/index.html>.

<sup>4</sup> [https://www.ncbi.nlm.nih.gov/books/NBK179276/pdf/Bookshelf\\_NBK179276.pdf](https://www.ncbi.nlm.nih.gov/books/NBK179276/pdf/Bookshelf_NBK179276.pdf).

<sup>5</sup> <https://www.cdc.gov/tobacco/secondhand-smoke/health.html>.

deaths per year.<sup>6</sup> The CDC and NIH further report that there are 40,000 deaths from second-hand smoke a year.<sup>7</sup>

The committee particularly examined how second-hand smoking affects Georgia's youth population. The Georgia Department of Public Health (DPH) released a report in 2018 that showed high school students are more likely to be exposed to second-hand smoke in public places than the home, a vehicle, schools, or work.<sup>8</sup> Children exposed to second-hand smoke are 50 – 100% at more risk of respiratory illnesses, according to DPH. Dr. Kimberly Dickinson from Emory University testified before the committee that children can have a lifetime of exposure to second-hand smoke that causes health problems long before they make the decision to smoke themselves. Dr. Dickinson further testified that smoking cigarettes during a pregnancy can cause harm to a baby in the womb. Second-hand smoke exposure to infants can cause sudden infant death syndrome, asthma and sickle cell disease in infants is common with parents who smoked during pregnancy. Second-hand smoke can also decrease the efficacy of medications used to treat children and adults with cystic fibrosis. It was also found that children of smokers who are exposed to second-hand smoke are more likely to start smoking at a younger age.

### ***Vaping and E-cigarette Smoking***

The committee discussed vaping and its health effects on the state's population and, more specifically, pediatric health. Vapes or e-cigarettes are devices that heat liquid from a cartridge to create a vapor that can be inhaled by the user. These cartridges can be filled with nicotine, THC and many other substances. The committee heard testimony from Dr. Mary Ellen Fain from Children's Hospital of Atlanta where she testified that youth use e-cigarettes more than any other tobacco product. According to the CDC, there were 1.63 million students in 2024 using e-cigarettes nationally.<sup>9</sup> The committee found that vapes are no more beneficial for an individual's health than smoking cigarettes. The CDC released a report that showed vapes can contain chemicals such as acrolein, which is an herbicide, can cause COPD and asthma and can increase a person's risk of cancer.<sup>10</sup> The CDC further found e-cigarette flavorings can contain chemicals, like diacetyl, which are linked to serious lung disease. The National Academies of Science, Engineering, and Medicine noted that vapes that include nicotine can contain 2-10 times more nicotine than an average cigarette.<sup>11</sup>

Some health issues from cigarette smoking are also applicable to vape exposure. The CDC details issues such as respiratory illnesses, asthma, behavioral problems such as ADHD, and sudden infant death syndrome as all applicable health issues related to both smoking cigarettes and

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<sup>6</sup> <https://www.cdc.gov/tobacco/about/index.html>.

<sup>7</sup> [https://www.ncbi.nlm.nih.gov/books/NBK179276/pdf/Bookshelf\\_NBK179276.pdf](https://www.ncbi.nlm.nih.gov/books/NBK179276/pdf/Bookshelf_NBK179276.pdf).

<sup>8</sup> <https://dph.georgia.gov/document/document/2018-secondhand-smok-exposure-among-youth-georgia/download>.

<sup>9</sup> <https://www.cdc.gov/tobacco/e-cigarettes/youth.html>.

<sup>10</sup> <https://www.ncbi.nlm.nih.gov/books/NBK538688/#ch3.s3>.

<sup>11</sup> <https://www.ncbi.nlm.nih.gov/books/NBK507188/>.

vaping.<sup>12</sup> Vaping can cause a chronic cough, make an individual a higher risk for a collapsed lung, and lipid pneumonia. Vaping can also make it harder to fight off viruses and clear bacteria from the lung. Vaping can cause withdrawal symptoms when trying to quit. It was found that those withdrawal symptoms mostly pertain to middle and high school students who want to quit vaping.

Dr. Fain further spoke to a vaping related injury called e-cigarette or vaping product use associated lung injury (EVALI). First identified in 2019, this injury is caused by inhaling chemicals from vape aerosols that cause severe immune response in the lung. The chemical that causes EVALI most often is THC, but it can occur in nicotine products. Symptoms can include cough, chest pain, shortness of breath, and could lead to death.

## **Monetary Costs of Smoking**

### ***Marketing of Vape Products***

The committee focused on how vape and e-cigarette companies are marketing to a younger population. According to a report released in 2024 by the United States Federal Trade Commission (FTC), sales of disposable and cartridge-based e-cigarettes increased by \$370 million, totaling \$2.67 billion between 2020 and 2021.<sup>13</sup> Claudia Flores Rodas with the Campaign for Tobacco Free Kids testified that 17.8 million kids saw e-cigarette advertising in 2021.

The committee found that vape and e-cigarette companies use multiple different marketing practices that target a younger audience. According to the CDC, companies use social media, celebrity endorsements, sports sponsorships, sponsored concerts, and point-of-sale ads to market and sell their products. Companies also use peer-to-peer marketing on social media websites like Instagram and Tik Tok.<sup>14</sup>

The committee also found that the vape or e-cigarettes themselves are geared toward younger users. Claudia Flores Rodas with the Campaign for Tobacco Free Kids showed the committee that products such as “smart vapes” encourage consumption where you must play a video game on the device to continue smoking and some products are designed to look like commonly used items like highlighters. Vapes and e-cigarettes may also come in different flavors that may be enticing to a younger market. Different flavors include fruit flavors like strawberry and dessert flavors like vanilla ice cream.<sup>15</sup>

The Committee heard testimony from Atlanta City Councilmember Liliana Bakhtiari who was the author of Atlanta City Ordinance 25-O-1098 that banned vape retail stores from opening within

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<sup>12</sup> <https://www.cdc.gov/tobacco/e-cigarettes/health-effects.html>.

<sup>13</sup> <https://www.ftc.gov/news-events/news/press-releases/2024/04/ftc-issues-third-report-e-cigarette-advertising-sales-us>.

<sup>14</sup> [https://www.cdc.gov/mmwr/volumes/71/ss/ss7105a1.htm?s\\_cid=ss7105a1\\_w](https://www.cdc.gov/mmwr/volumes/71/ss/ss7105a1.htm?s_cid=ss7105a1_w).

<sup>15</sup> <https://www.cdc.gov/tobacco/e-cigarettes/why-youth-vape.html>.

1,000 feet from any K-12 schools in the City of Atlanta. Councilmember Bakhtiari testified that the city found a need to pass this ordinance due to the product's accessibility and appeal to a younger market.

### ***Excise Taxes on Tobacco Products and Vapes***

Every state in the country has enacted an excise tax on cigarettes and vape products. In Georgia, the committee found that a pack of cigarettes has a \$0.37 excise tax which was enacted in 2003. Out of the all the states in southeast, Georgia ranks last. Nationally, Georgia ranks second to last with Missouri having the lowest excise tax on cigarettes at \$0.17, which was enacted in 1993. New York has the highest excise tax of \$5.35 which was enacted in 2023. Indiana is the most recent state to raise their excise tax from \$0.99 to \$2.99 in 2024. The committee heard testimony from Andy Lord who testified that when Georgia raised the excise tax from \$0.12 a pack to \$0.37 in 2003, a pack of cigarettes cost \$3.00. Today, cigarettes costs about \$10.00 a pack, while the excise tax has remained \$0.37 a pack. Since Georgia's last cigarette tax increase in 2003, other states, the District of Columbia, and US territories have increased their taxes 120 times.

Other tobacco products such as cigars are taxed based on whether they are "little cigars" or "large cigars." Large cigars weigh more than 3 pounds are taxed at 23 percent of the wholesale price which was an increase from 13 percent in 2003. Little cigars weigh less than 3 pounds and are taxed at 2.5 mills per cigar which was an increase from 2 mills in 2003. Smokeless tobacco is taxed at 10 percent of its wholesale price, which was enacted in 2003 after not having a tax on chewing tobacco.<sup>16</sup>

In Georgia, vapor products are taxed based on whether the device is an open or closed device. An open vape product is one where an individual can put different vapor liquids in the device and a closed vape product is one that the liquid is already in the device and cannot be changed. Closed vapor products are taxed at \$0.05 per fluid milliliter, while open vapor products are taxed at 7 percent of the wholesale price. This tax was passed by the General Assembly during the 2020 Session.

### ***Additional Monetary Costs***

The Campaign for Tobacco Free Kids found 2014 data from the CDC and adjusted to 2018 dollars, that estimated Georgia spends over \$699.1 million in Medicaid costs related to smoking.<sup>17</sup> It was also discussed that the State Health Benefit Plan has an \$80 surcharge for state employees and teachers which was implemented in 2015. According to the Department of Community Health (DCH), when the surcharge was enacted, there were 17,569 state employees paying the surcharge. As of June of 2025, there are 10,601 state employees paying the surcharge. DCH has

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<sup>16</sup> <https://www.legis.ga.gov/legislation/8014>.

<sup>17</sup> <https://www.tobaccofreekids.org/problem/toll-us/georgia>.

indicated that members self-attest to being tobacco users when they enroll in the benefits program.

Georgia also collects a retail license fee from businesses seeking to sell tobacco and vape products. That fee is \$10 for tobacco products and an extra \$10 for vape products, or a total of \$20 annually for both. The Georgia Department of Revenue collects this fee and oversees compliance checks to ensure that retailers are following Georgia law.

It was also discussed that DPH's "Georgia Tobacco Use Prevention Program" recently lost \$2.1 million in federal funding. The program, which provided help for individuals wanting to stop smoking and vaping, was closed due to those cuts.

## **Recently Enacted Legislation**

The General Assembly has taken recent action relating to cigarette smoking and vaping/e-cigarette use:

**SB 47 (2023 Session):** Added electronic smoking or vaping devices to the 'Georgia Smokefree Air Act of 2005.'

**HB 247 (2021 Session):** Required schools to include tobacco and vapor products in the list of mandatory instruction concerning drug and alcohol use for students in every grade.

**SB 375 (2020 Session):** Raised the legal age to purchase tobacco and vapor products to 21 and made it illegal for anyone under 21 to possess the product. The bill also established an excise tax of five cents per milliliter on consumer vapor products in a closed system and seven percent of the wholesale price on vapor products that contain consumable vapor product at the time of sale.

**Recent Budget Funding:** The General Assembly included one-time funding in the Amended Fiscal Year 2025 budget of \$250,000 under the Department of Public Health for a campaign to educate Georgians on the adverse effects of vaping.

**Mr. Speaker,**

**Upon conclusion of its meetings and following discussion among committee members, we present the final report and findings from the House Study Committee on the Costs and Effects of Smoking.**

Respectfully Submitted,



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Chairman Sharon Cooper  
Representative, 45<sup>th</sup> District