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**House Committee on Taxation
March 2, 2026**

Chairman Smith and Committee Members,

Thank you for the opportunity to testify in support of HB 2783. 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 oral health by shaping policy and educating the public.

Electronic cigarette use, commonly referred to as e-cigarettes or vaping, has increased rapidly in the last decade, especially among the youth population. In Kansas alone, nearly half of Kansas high school students report having vaped at least once.¹ Oral Health Kansas is concerned by the increase, not only because of how early these habits are forming, but because of the harmful effects it can lead to in young people's oral and overall health. Three chemicals found in e-cigarettes negatively affect oral health.

Propylene Glycol: The breakdown of this chemical, one of the main ingredients in e-liquid used in e-cigarettes, is toxic to the enamel of the teeth and the soft tissue of the gums when used orally. It also leads to tissue dehydration, resulting in dry mouth which has shown increased risk of cavities, gum disease, and other oral health issues.

Vegetable Glycerin and Flavorings: This chemical makes up the sweet, flavored component of e-liquid. Research has shown that the combination of vegetable glycerin with flavorings can lead to a 27% decrease in the enamel hardness on teeth.²

Nicotine: Research shows that nicotine is a vasoconstrictor, meaning it reduces the amount of blood that can flow through your veins. Without sufficient blood flow, the gums do not get the oxygen and nutrients they need to stay healthy, causing death of the gum tissues.³

The bottom line is e-cigarettes can be just as dangerous as cigarettes. Increasing the cost of e-cigarettes through a higher tax is a proven method of limiting use of tobacco products. We support the tax increase on these dangerous products. We further support designating the tax revenue for the Children's Initiative Fund where the funding We encourage the Committee to pass HB 2783 to address the continuing rise in youth e-cigarette use.

Sincerely,

Tanya Dorf Brunner
Executive Director

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¹Healthy Kansas Schools. 2019. *Kansas YRBS Booklet*. Kansas Department of Education.

²Kim SA, SmithS, Beauchamp C, et al. Cariogenic potential of sweet flavors in electronic-cigarette liquids. *PLoS One*.

³Malhotra R, Kapoor A, Grover V, Kaushal S. Nicotine and periodontal tissues. *J Indian Soc Periodontal*.