

The Honorable Kathy Hochul, Governor
The Honorable Andrea Stewart-Cousins, Majority Leader
The Honorable Carl Heastie, Speaker

Dear Governor Hochul, Majority Leader Stewart-Cousins, and
Speaker Heastie:

As the Sheriff of Erie County, I write to express my strong opposition to the proposed 75% tax on nicotine pouches included in the Executive Budget. While I support efforts to protect public health—especially when it comes to young people—this proposal would create real challenges for law enforcement, expand the illegal market, and place additional burdens on working families across our county and state.

Erie County has invested significant resources in combating illegal vaping products, preventing underage nicotine use, and conducting retailer compliance checks. These efforts require extensive investigative work and close coordination with schools, community partners, and other agencies.

It is also important to recognize that many adults use nicotine pouches as an alternative to combustible tobacco products. Dramatically increasing the cost of regulated products risks pushing consumers back toward more harmful options or into unregulated markets.

New York already faces widespread trafficking of vapes and other regulated goods. Experience shows that steep tax increases rarely reduce demand—they push it underground. A 75% tax on nicotine pouches would widen the price gap between legal and illegal products, encouraging:

- Smuggling from lower-tax states
- Counterfeit and repackaged goods
- Unregulated online sales
- Street-level distribution with no age verification

These illegal markets tend to grow fastest in lower-income areas, where residents already face greater exposure to unregulated products. For law enforcement, these markets also present serious concerns, as profits often fund broader criminal activity.

Law-enforcement agencies like mine are already operating under tight resource constraints. This proposal would force departments to shift personnel and investigative attention away from violent crime, narcotics enforcement, and community safety in order to police a tax-driven illicit market—an avoidable consequence of public policy.

Disproportionate Harm to Vulnerable Communities

Illegal markets take hold most easily in communities facing long-standing economic hardship. The proposed tax would:

- Increase the flow of illegal products into these neighborhoods
- Limit access to regulated and safer alternatives
- Increase exposure to criminal networks tied to illegal distribution
- Further strain families already dealing with rising costs

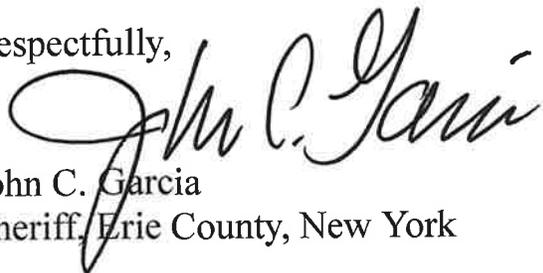
Rather than improving public health, this policy risks worsening conditions in the very communities we are trying to protect.

Good public policy must be judged by real-world outcomes. This proposal would expand illegal activity, strain policing resources, and place the greatest burden on communities already facing economic challenges.

For these reasons, I respectfully urge the Legislature to reject Part K of S.9009/A.10009 and instead pursue strategies that protect young people without fueling black-market activity or creating new enforcement burdens. I stand ready to provide any additional information or testimony that may assist your deliberations.

Thank you for your time and consideration.

Respectfully,



John C. Garcia
Sheriff, Erie County, New York