

**MINUTES OF THE MEETING
OF THE
ASSEMBLY COMMITTEE ON TAXATION**

**Eightieth Session
June 2, 2019**

The Committee on Taxation was called to order by Chair Dina Neal at 6:19 p.m. on Sunday, June 2, 2019, in Room 4100 of the Legislative Building, 401 South Carson Street, Carson City, Nevada. The meeting was videoconferenced to Room 4401 of the Grant Sawyer State Office Building, 555 East Washington Avenue, Las Vegas, Nevada. Copies of the minutes, including the Agenda ([Exhibit A](#)), the Attendance Roster ([Exhibit B](#)), and other substantive exhibits, are available and on file in the Research Library of the Legislative Counsel Bureau and on the Nevada Legislature's website at www.leg.state.nv.us/App/NELIS/REL/80th2019.

COMMITTEE MEMBERS PRESENT:

Assemblywoman Dina Neal, Chair
Assemblywoman Ellen B. Spiegel, Vice Chair
Assemblywoman Shea Backus
Assemblywoman Teresa Benitez-Thompson
Assemblywoman Lesley E. Cohen
Assemblyman Chris Edwards
Assemblyman Edgar Flores
Assemblyman Gregory T. Hafen II
Assemblyman Al Kramer
Assemblywoman Susie Martinez
Assemblywoman Heidi Swank

COMMITTEE MEMBERS ABSENT:

None

GUEST LEGISLATORS PRESENT:

Assemblyman Jim Wheeler, Assembly District No. 39
Assemblywoman Melissa Hardy, Assembly District No. 22



STAFF MEMBERS PRESENT:

Russell Guindon, Principal Deputy Fiscal Analyst
Michael Nakamoto, Deputy Fiscal Analyst
Bryan Fernley, Committee Counsel
Dylan Keith, Committee Manager
Gina Hall, Committee Secretary
Olivia Lloyd, Committee Assistant

OTHERS PRESENT:

Lesley Pittman, representing JUUL Labs, Inc.
Connor Cain, representing Altria Client Services LLC
C. Joseph Guild III, representing Altria Client Services LLC
Peter Krueger, representing Cigar Association of America, Inc.
Susan Fisher, representing American Cancer Society Cancer Action Network
Catherine O'Mara, Executive Director, Nevada State Medical Association
Michael Hackett, representing Nevada Tobacco Prevention Coalition; and Nevada
Public Health Association
Mike Draper, representing Southern Nevada Health District
Joelle Gutman, Government Affairs Liaison, Washoe County Health District

Chair Neal:

[Roll was taken and Committee rules and protocol were reviewed.] We are going to hear one bill, Assembly Bill 544. I will open the hearing on A.B. 544 and ask Assemblyman Wheeler and Assemblywoman Hardy to the table.

Assembly Bill 544: Revises provisions governing the age at which certain tobacco and vapor products may be purchased. (BDR 32-1294)

Assemblyman Jim Wheeler, Assembly District No. 39:

Thank you for allowing me to present this bill. As you saw on the floor the other night [Friday, May 31, 2019], we felt raising the tobacco age to 21 might be very beneficial in helping basically to save lives. This bill is pretty simple when it comes to that. The idea here is to save lives. I talked with Speaker Frierson, who told me stories about his own parents and what happened to them through smoking.

As you heard Friday night, I started smoking when I was 14. The age requirement was 18 at that time. So how did I get my cigarettes? It was really simple. I would give a buck to my 18-year-old sister and she would buy me a pack of cigarettes. Back in the late '60s, the kids in school would go outside and smoke. We had a little area in the quad where we would smoke at lunch time and we would station someone to make sure a teacher was not coming. It happens all the time. Data from the American Heart Association and American Stroke Association shows that the younger people are when they smoke their first cigarette, the more likely they will be a smoker for life, and again, I am living proof of that ([Exhibit C](#)).

The bill itself is simple. Everywhere it says 18 we will move to 21, including vapor products, tobacco products, cigarette papers, et cetera. I will let Assemblywoman Hardy speak and then open it up for questions.

Assemblywoman Melissa Hardy, Assembly District No. 22:

I am proud to be here to sponsor A.B. 544. There are now 16 state legislatures, plus the District of Columbia, that have passed Tobacco 21 legislation, accounting for 47 percent of the U.S. population. Increasing the age to 21 aligns tobacco products with other adult products such as alcohol and cannabis. Raising the legal age to purchase tobacco products to 21 will help ensure that no high school student can legally purchase these products and give or sell them to their classmates. This provides a significant hurdle for youth and is the most direct way to address the issue of social access.

As was mentioned earlier this week, I, along with Assemblywoman Bilbray-Axelrod and Assemblyman Carrillo, attempted to amend the Tobacco 21 legislation into a different bill [Senate Bill 263], and while we did not prevail, I am proud to be here tonight and proud of our effort to shine a light on this important issue. Data shows that when younger kids are exposed to these types of addicting products it sets them up for a lifetime of health problems and becoming addicted to other substances. So I feel, as legislators, whatever we can do to help prevent that is something we ought to be actively engaged in. Thank you for the time and opportunity to speak on A.B. 544 today.

Assemblywoman Cohen:

As Assemblyman Wheeler discussed, sometimes you start this addiction very early. What are we going to do to help those people who are over 18, who are already smoking, until they get to 21? Hopefully they will not be smoking by the time they are 21, but what are we going to do about that gap?

Assemblyman Wheeler:

I believe that creating that legal age gap, they are not as addicted yet. I know when I started smoking, there were many times when I did not smoke for weeks to months. I do not believe the addiction has set in that much. It comes in over time. I can tell you if the rates continue, according to the American Heart Association, 5.6 million of today's Americans younger than 18 years of age are expected to die prematurely from a smoking-related illness ([Exhibit C](#)). The total economic costs of smoking are more than \$300 billion per year, including nearly \$170 billion in direct medical care. I think it is time to take the first step.

Assemblywoman Cohen:

With that in mind, what are we allocating to help these people? I understand you are saying the addiction is not as strong, but I remember my friends in high school who smoked and while the addiction may not be the same addiction you would have at age 40, it was still pretty strong. Are we doing something to give them services to help them quit smoking?

Assemblyman Wheeler:

There is nothing like that in this bill.

Assemblywoman Cohen:

In section 5, subsection 3, paragraph (a), where we are taking out the federal language [15 U.S.C. § 376], why were we taking that out?

Chair Neal:

Mr. Fernley, would you like to tackle that one?

Bryan Fernley, Committee Counsel:

The 15 U.S.C. § 376 is a federal statute that governs interstate shipment of cigarettes. Internet sellers will still have to comply with that statute. This change is to conform with S.B. 263, which passed the other night. Senate Bill 263 does delete that language and replace it with the provisions we have in this bill. We needed to make the same change in this bill to avoid creating a conflict.

Assemblywoman Backus:

What was the purpose of making the effective date on this bill two years out [July 1, 2021]?

Assemblyman Wheeler:

Actually, that just kind of came out on the bill and I am not exactly sure why. I am assuming it would give retailers time to get into it and law enforcement officers time to set up programs.

Assemblywoman Backus:

I was thinking one of the big hurdles we will have is with 18-year-olds, and now we have 16-year-olds who could start buying cigarettes when they are 18 right before this cutoff. Are we going to do anything to get people who are in that age gap, between 18 and 21, to stop smoking? That will be a weird, cold turkey thing. I did not know what the plan was for that.

Assemblyman Wheeler:

Once again, there is nothing in the bill that addresses that; however, I do know that Altria, R.J. Reynolds, and others have already started with education programs to stop people from smoking. If we did something like this, we would not be the first state to do it. I do not know if the advertising would go nationwide or state by state, but California, New Jersey, Oregon, Hawaii, and Maine have already done it. They had programs in there from some of the big tobacco companies that actually told the kids it was coming—anti-smoking campaigns.

Assemblywoman Backus:

Obviously, I am down south in Clark County and I have the Las Vegas Paiutes who have reservation property right in the middle of our city. I studied Indian law many years ago; I was not sure if there had to be a compact. I believe the reservations can sell cigarettes to 18-year-olds, so now we will have that weird relationship. I do not believe we have a current compact with the tribes to sell cigarettes. I know there was some taxing issue back in the day, but I was not sure how that would impede the situation.

Assemblyman Wheeler:

As far as I know, the tribes are completely different and are under federal law. Unless what they call the compact from the American Heart Association—they gave it a great name, No Minor Issue—passes, federally the tribes would still be able to sell, but I think I would punt to legal on that as well.

Assemblywoman Spiegel:

Thank you for bringing this legislation forward. I lost my uncle earlier this year, and although I do not ever remember seeing him smoke, he actually died from complications of smoking from before I was old enough to remember him smoking. I do have a question related to the start date and the phase-in. I am old enough to remember when drinking ages were changed from 18 to 21, and what was done where I was raised was, for lack of a better term, they held people harmless. If you were 18, once the law became effective, you could continue to purchase and consume alcohol, and the age just kept moving up every year so folks were grandfathered in. I wonder if you had considered an approach like that. This is a very addictive drug and there are challenges. Without having programs in place to help people deal with smoking cessation, it seems unfair to turn people into criminals for dealing with something that has been a legal addiction.

Assemblyman Wheeler:

That is the first time I have ever heard of anything like that and I think that is a great idea which would fix the effective date.

Chair Neal:

Members, are there any additional questions? [There were none.] I will now take testimony from those who are in support of A.B. 544.

Lesley Pittman, representing JUUL Labs, Inc.:

I am in full endorsement of A.B. 544. We support a required minimum purchase age for tobacco and vape products of 21. Our research shows that 75 percent of the youth who utilize our product are able to secure it through a social source, meaning, as Assemblyman Wheeler indicated, an older brother or sister, an older friend. Some of these products are purchased and sold in schools. That is an important piece and we believe if you raise the minimum purchase age to age 21, that will help be another tool for us to help combat youth vaping.

This is a very serious issue for JUUL Labs. A couple of voluntary steps we have taken are to remove flavored products from convenience stores so they can only be purchased online. We have also deleted our Instagram and Facebook accounts because we want to ensure we are targeting the adult user for our products, and that is how it was designed.

Connor Cain, representing Altria Client Services LLC:

We are also in support of A.B. 544 and raising the legal age for purchase of tobacco products from 18 to 21. In our opinion, as Ms. Pittman said, this is the best way to address the issue of youth vaping. Citing data, showing increases of e-vapor [electronic vapor] use of 80 percent

among high school students and 50 percent among middle school students, former FDA [U.S. Food and Drug Administration] Commissioner Scott Gottlieb has characterized this trend as an epidemic, which I think this body has recognized. In light of the FDA's call to address youth vaping, we encourage this Legislature to enact legislation raising the minimum age to purchase all tobacco products to 21. We support this step because we believe it is a very effective way to reverse rising underage e-vapor use rates. As Ms. Pittman and Assemblyman Wheeler mentioned, youth under 18 get tobacco products, including e-vapor, primarily through social sources—from friends or siblings who are 18 or older. Approximately 80 percent of high school students turn 18 years old before they graduate. We believe by raising the minimum age to 21, no high school student should be able to purchase tobacco products legally.

We would like to thank the sponsors of this legislation for bringing it forward, and particularly thank Assemblywoman Hardy for her leadership on this issue. It is very late in the session and it will probably be very difficult to move something like this in the next 24 hours, but I do think this is a really important conversation to have. I think a lot of the other folks you will hear from tonight will talk about how, in concept, we are all on the same page as it relates to smoking under the age of 21. If we do not accomplish it this session, hopefully it is something we can tackle in the interim and could be something good to work on with the Patient Protection Commission.

Chair Neal:

You are saying it is late in the time frame for this bill but it is an important conversation to have, which I believe is why the sponsor of S.B. 263 said she would work on it in the interim because it would have delayed her bill. We are doing this today because the bill was brought and I have respect for Assemblyman Wheeler. With the shenanigans that happened on the floor Friday night, clearly people felt strongly enough to try to move a policy without speaking to chairs on either side of the house, and so we are having this today. I respect that the lobbyists came to me and asked me for the amendments, but because of the time and because it would have risked the policy in the bill, I felt there was nothing I could do without having the whole bill lost. To say that on the record, and you acknowledge that there is no time but you would like to have the hearing because you felt like you could not have a conversation on the Senate side, if that is what this is, then we will have that conversation for about 15 more minutes and then we are going to move on.

C. Joseph Guild III, representing Altria Client Services LLC:

I just wanted to add one other thing. In the discussion on S.B. 263, there was a lot of concern about youth access, and that is what this bill addresses. One of the advocates for S.B. 263 was the American Heart Association representative. I respect Assemblyman Wheeler for bringing this forward because of Altria's position relative to youth access, and this bill would go a long way to addressing the other problem, which is that people of the age we are talking about, 18, do get addicted and are able to purchase these products.

Here is what the American Heart Association said in a flyer, which was on their table in this building two to three months ago. I am going to quote from the flyer ([Exhibit C](#)). This is an American Heart Association Fact Sheet titled, "Tobacco: No Minor Issue, Raising the Minimum Sale to Age 21." I will read the last paragraph:

The American Heart Association advocates for policies at the federal, state, and local levels that prohibit the sale of all tobacco products, including e-cigarettes, to anyone under the age of 21. Those laws should include effective enforcement mechanisms, including compliance checks, to ensure retailers comply with the law and not place excessive punishment or burden on youth.

That is partly what [S.B. 263](#) will do, according to the testimony I heard. You passed that bill as a Legislature and that is fine—I respect that. So the enforcement part of the American Heart Association's position will be covered by action this Legislature has already taken. I would urge support of [A.B. 544](#). I think that raising the tax on e-products [electronic products] and vapor products was the correct and proper alternative to ensure youth do not get more access to this, but also raising the minimum age will be the other weapon to preventing youth from gaining access to these products.

Chair Neal:

Is there anyone else who wishes to testify in support of [A.B. 544](#)? [There was no one.] Is there anyone who wishes to testify in opposition to [A.B. 544](#)?

Peter Krueger, representing Cigar Association of America, Inc.:

We are here this evening to oppose [A.B. 544](#) at this late hour. We have 30 hours to go, and here we are discussing a bill that does not become effective until after next session closes. It has not been brought up yet, but there is significant pressure at the federal level to adopt what we call "T21," or Tobacco 21. Obviously, no one can predict whether that will happen, but from the press I have seen, it is likely. That will give us plenty of time to have the dialogue, as Chair Neal talked about, after session.

The Cigar Association of America does not support youth access ([Exhibit D](#)). As a matter of fact, the use of cigar products by youth has been declining every year. It has nothing to do with age. It has to do with cost. We feel that an ongoing dialogue will be what is needed. We will be there and discuss this. If the federal government gives us a standard U.S. policy across the country on T21, that is great. We will all abide by it and go forward. But for something in the 30th hour of this legislative session to be a major policy change, we are absolutely opposed.

Chair Neal:

Is there anyone else who wishes to testify in opposition to [A.B. 544](#)? [There was no one.] Is there anyone who wishes to testify neutral on [A.B. 544](#)?

Susan Fisher, representing American Cancer Society Cancer Action Network:

We appreciate your time this evening. We appreciate the intent of the bill. It is our goal to raise the smoking, vaping, and e-cigarette age to 21, but we are here in neutral today because we have just gotten this bill and I need to get clearance from our national partners in order to be able to take a definitive stance on what is actually in the bill.

We do have concerns with some of the language in the bill. The exemption for the military is a concern. The U.S. Department of Defense has made statements about their concerns with smoking. They currently spend well over \$1 billion per year on tobacco- and smoking-related illnesses with the enlisted.

For those reasons we are neutral at this time. We appreciate there is a long lead time on the bill, that it does not go into effect until 2021, so we have a little bit of time to do a deeper dive next session as well.

Catherine O'Mara, Executive Director, Nevada State Medical Association:

Nevada physicians are a member of the Nevada Tobacco Prevention Coalition, which Mr. Hackett is representing, so I will let him deal with most of those details. I do want to say we are neutral on this bill. If you do pass it, we will live with it and work to improve it in the next session. If you do not pass it, then we will commit to working in the interim to make it a comprehensive bill that we would fully support.

I want to commend the industry for coming forward and acknowledging we should be working on ways to help mitigate some of the health concerns of tobacco products. We will commit to working with them and anyone else interested in the interim, or if this bill moves forward, on a bill next session to complete the comprehensive approach.

Assemblyman Hafen:

This is something we have already seen in Assembly Bill 470. This is not something new. Assembly Bill 470 was introduced back in March, and for some reason it did not move out of the Assembly Committee on Health and Human Services. I do not know why, although I have some speculations. I am trying to understand why you all are in neutral now when I thought everybody supported it back in March.

Catherine O'Mara:

The Nevada State Medical Association is neutral in that we do not oppose it passing, but we are not here supporting it because it is not as comprehensive. There are some differences to A.B. 470, and I believe Mr. Hackett will go over those. We do support raising the age limit to 21, but the way we get there is very important and if we increase the age without having the corollary enforcement and resources and things we need to make it effective, then we think there is a better way to do it. But if you are inclined to pass the bill now, we will commit to bringing back those other provisions next session.

Michael Hackett, representing Nevada Tobacco Prevention Coalition; and Nevada Public Health Association:

We are fully in support of Tobacco 21. As Assemblyman Hafen just referenced, it was in a bill that we requested, A.B. 470. It is important to point out there were other provisions in A.B. 470 that are not in A.B. 544 to ensure its effectiveness, including allowing for local control of how these products are displayed, marketed, and retailed; allowing for local enforcement of violations of selling to minors; as well as issues with our current level of enforcement on a state level regarding selling of these products to minors. It is important to understand that was the context contained in A.B. 470.

As to why we are here in neutral today, we are still in the process of reviewing it. But based on the reviews we have conducted so far, we do have concerns about some of the language in the bill that either needs clarification or perhaps something more significant. First and foremost, there is some inconsistency with the definitions contained in A.B. 544 and what was contained in S.B. 263. One of them has to do with how vapor products are defined in the two bills. There seem to be some differences in the language there, but more important in S.B. 263 it was very clear that vapor products and alternative nicotine products were under the broader definition of other tobacco products (OTP). I do not see that language reflected in A.B. 544. If it is just a matter of clarification or cleaning it up, that is one thing. But if it is done deliberately to remove from that broader definition of OTP alternative nicotine products and vapor products, we would be adamantly opposed to that because that would essentially render moot in two years many of the provisions that are currently found in S.B. 263, so that is our main concern.

We also feel there are other provisions in the bill that need clarification, particularly around enforcement, and that includes some of the provisions that have been proposed to be deleted as well as some of the provisions that we think are trying to align A.B. 544 with S.B. 263.

Lastly, to touch on a point Mr. Krueger made regarding the federal government and what they are doing to address this, there is a bill making its way through Congress right now. It is sponsored by Senate Majority Leader McConnell, and Democrat Tim Kaine is also a sponsor of that bill. That legislation would not provide an exemption for military members, so we would prefer to see how that particular piece of legislation plays out before anything else moves forward.

As has been stated, this may be an issue that should be discussed during this interim, through a study, whether it is through the Patient Protection Commission or through the interim Legislative Committee on Health Care. We would be very happy and would welcome being part of that discussion.

Chair Neal:

Mr. Fernley, is there anything you would like to clear up in regard to the clarifying sections and their needing to be exactly the same?

Bryan Fernley:

In drafting this bill, we did try to make the definitions of vapor product in section 2 the same as what appeared in *Nevada Revised Statutes* (NRS) 202.2485 in S.B. 263. I would have to double-check to make sure that was duplicated.

With respect to the effect this bill would have on S.B. 263, there would be none. The only effect it would have on S.B. 263 would be to change the age that was mentioned in S.B. 263 to 21. If both bills passed, S.B. 263 would add vapor products into OTP and add alternative nicotine products into OTP, and this bill would not affect that.

Mike Draper, representing Southern Nevada Health District:

Smoking-related health issues are a priority for the Southern Nevada Health District, and we certainly appreciate the robust conversation that these issues have received in this legislative session—many of them by you. We also appreciate Assemblyman Wheeler for continuing this conversation. Raising the age for the purchase of tobacco products is also a priority for the health district; however, we do see S.B. 263 as a piece of monumental legislation in our eyes, and we absolutely do not want to do anything that would put us in a position of taking one step forward and two steps back. There are some things, as Mr. Hackett also referred to, that concern us. We want to ensure that the enforceability of this bill in front of you aligns with S.B. 263 and other measures of enforceability throughout the state and local governments. We also want to ensure that this applies to all tobacco products. All of those types of things are the reasons I am up here tonight in neutral, but we certainly appreciate this conversation and look forward to continuing it, whether it is in the next 24 hours or in the next two years.

Joelle Gutman, Government Affairs Liaison, Washoe County Health District:

I wanted to echo the points made by Mr. Hackett and Mr. Draper. For the record, we are in support of Tobacco 21; however, we do have some concerns with Nevada's ability to enforce and regulate those at this time. We want to keep this conversation going, but it is an important law to put in right, and that is why we are here in neutral today.

Chair Neal:

Is there anyone else who wishes to testify as neutral on A.B. 544? [There was no one.] Are there any closing remarks?

Assemblyman Wheeler:

Madam Chair, we do respect each other, and I thank you for saying that. But I do want to say that when this came to my attention Friday on S.B. 263, and that we wanted to make an amendment to it, it had nothing to do with politics. It was personal. I am 65 years old and I smoke. I started when I was 14. I do not want my kids doing it. I do not want their kids doing it. It has to stop.

As far as this bill not being able to make it through, if that were the case, then why was there a bill dropped this morning from the Senate, and why is there another bill being dropped today from the Speaker? This bill can make it through. We just have to have the will to do it.

Chair Neal:

I will close the hearing on A.B. 544. [([Exhibit E](#)) and ([Exhibit F](#)) were submitted but not discussed and are included as exhibits for the hearing.]

Is there any public comment? [There was none.] We are in recess [at 6:56 p.m.].

[The meeting was reconvened at 7:11 p.m.].

Chair Neal:

I will open the work session on Assembly Bill 544.

Assembly Bill 544: Revises provisions governing the age at which certain tobacco and vapor products may be purchased. (BDR 32-1294)

Michael Nakamoto, Deputy Fiscal Analyst:

Assembly Bill 544 was heard in this Committee earlier this evening and is sponsored by Assemblyman Wheeler, Assemblyman Kramer, Assemblyman Hambrick, and Assemblywoman Hardy. This bill would raise the age for smoking and other tobacco products from 18 to 21 years, with the exception of persons who are active duty service members who are at least 18 years of age. I am glad to answer any questions.

Chair Neal:

Members, do you have any questions? [There were none.] I will entertain a motion to do pass A.B. 544.

ASSEMBLYMAN EDWARDS MOVED TO DO PASS ASSEMBLY BILL 544.

ASSEMBLYWOMAN BENITEZ-THOMPSON SECONDED THE MOTION.

Is there any discussion on the motion?

Assemblywoman Benitez-Thompson:

I was in a meeting and I heard Assemblyman Wheeler making the comments about questioning why the bill was not going to move. I had asked Chair Neal to hold the bill to ensure I could be here to vote on it. I just wanted to make sure that was understood by everyone.

Assemblyman Kramer:

I did not comment on this bill before, but my dad started smoking at age 18 and it killed him when I was a teenager—when I was still young. You do not appreciate some of these things until afterwards. Life could have been different.

Assemblywoman Spiegel:

Even though I would like to see a graduated implementation date, I think it is important enough policy to move forward. I will be supporting this.

Assemblywoman Backus:

Likewise, I am definitely going to vote this out of Committee because I support the policy. My concerns are with the bill being drafted so quickly, there are a lot of loopholes, such as it is really just barring the sale outside of reservations and other areas. It is not really precluding the use to kids under the age of 21, and it seems like right now, as drafted, they can still get access to it.

Chair Neal:

Are there any additional comments on the motion? [There were none.]

THE MOTION PASSED. (ASSEMBLYWOMAN SWANK WAS ABSENT
FOR THE VOTE.)

We will get this out to the floor and then the Senate will do what it does. I will assign the floor statement to Assemblyman Kramer. Is there any public comment? [There was none.] We are adjourned [at 7:14 p.m.].

RESPECTFULLY SUBMITTED:

Gina Hall
Committee Secretary

APPROVED BY:

Assemblywoman Dina Neal, Chair

DATE: _____

EXHIBITS

[Exhibit A](#) is the Agenda.

[Exhibit B](#) is the Attendance Roster.

[Exhibit C](#) is a document titled "Fact Sheet, Tobacco: No Minor Issue, Raising the Minimum Sale to Age 21," submitted by Assemblyman Jim Wheeler, Assembly District No. 39, regarding Assembly Bill 544.

[Exhibit D](#) is written testimony submitted by Peter Krueger, representing Cigar Association of America, Inc. in opposition to Assembly Bill 544.

[Exhibit E](#) is a document containing a URL address for the Nevada Tobacco Prevention Coalition, Coalition Priorities website, submitted by Assemblyman Jim Wheeler, Assembly District No. 39.

[Exhibit F](#) is a document titled "Nevada Tobacco Control Plan, 2019-2023," submitted by Assemblyman Jim Wheeler, Assembly District No. 39.