

BUILDING A HEALTHIER SASKATCHEWAN:

Recommendations to reduce the impact of tobacco and vaping on our healthcare system, economy, and Saskatchewan people!



Canadian
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Society



BUILDING A HEALTHIER SASKATCHEWAN

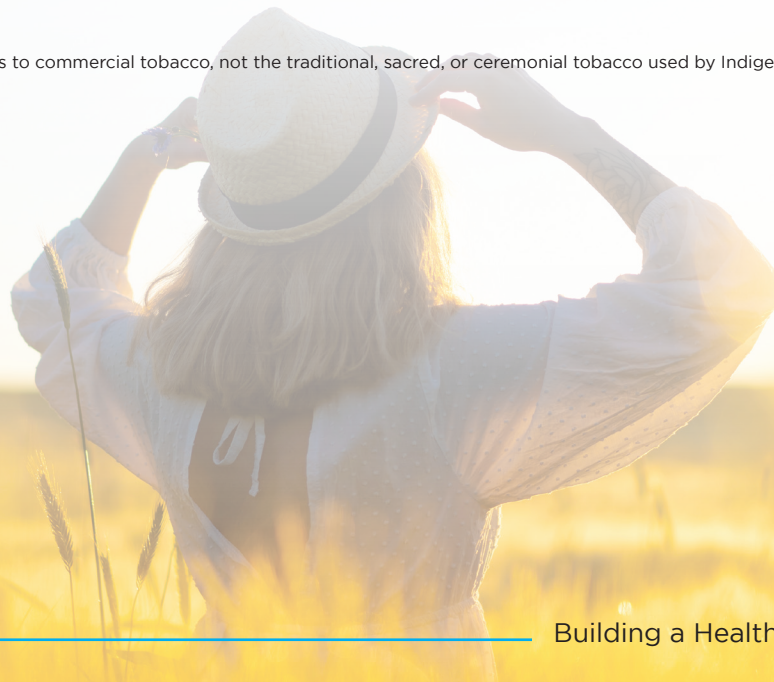
Recommendations to reduce the impact of tobacco and vaping on our healthcare system, economy, and Saskatchewan people!

Commercial tobacco* continues to be the number one cause of preventable disease and death, killing almost eight million people in the world including 46,000 people in Canada every year^{6,62}. In Saskatchewan, that's 1,500 deaths per year, which is 18% of all yearly deaths. Tobacco products contain nicotine, which is a highly addictive substance responsible for tobacco dependence⁶². Nicotine hits the brain faster than any other drug. Due to the high level of dependency and long-term use, tobacco-related diseases have significant financial costs. For every premature death caused each year by smoking, there are at least 20 people living with a serious smoking-related illness. Over \$300 million is spent yearly on direct healthcare costs in addition to the indirect costs of loss of productivity and premature mortality⁶³. The burden of tobacco is felt by everyone in Saskatchewan through increased incidence of chronic disease, an overwhelmed healthcare system, and the financial burden on our economy.

Smoking is directly responsible for 16 types of cancer, as well as chronic lung disease, heart disease, infertility, diabetes, pregnancy and birth complications, and stroke^{16,63}. It also negatively affects existing comorbid disease outcomes such as HIV, cancer, and pulmonary, psychiatric, and cardiovascular conditions⁵. Smoking, in combination with the recent upsurge of vaping among young Canadians, threatens to undermine public health efforts placed toward decreasing nicotine addiction. To reduce the burden of commercial tobacco use, prevention and reduction are key. The dramatic rise in youth vaping requires swift action to prevent even more Saskatchewan teens from becoming addicted to nicotine. Saskatchewan has one of the highest rates of youth smoking and vaping in the country.

Lung Saskatchewan, the Heart and Stroke Foundation, the Canadian Cancer Society, and Youth4Change continue to work with the government to implement measures to protect Saskatchewan children, youth, and adults from nicotine addiction. The following policy recommendations are evidence-based, best practice approaches which can be implemented through regulation, prevention, education, and cessation. In addition to protecting and optimizing the health of Saskatchewan residents, these measures also focus on reducing impacts on the economy and our healthcare system with recommendations on how to hold the tobacco industry accountable.

* In this document, tobacco refers to commercial tobacco, not the traditional, sacred, or ceremonial tobacco used by Indigenous peoples.



RECOMMENDATIONS

TOBACCO AND VAPOUR PRODUCTS REDUCTION FRAMEWORK

RECOMMENDATION 1: Renew and update the 2010 provincial Tobacco Reduction Strategy to the Commercial Tobacco and Vapour Products Reduction Framework, with adequate sustained funding for the four pillars; prevention, cessation, protection, and research/evaluation.

VAPOUR PRODUCTS

RECOMMENDATION 2: Align vape flavours with existing tobacco legislation by restricting products to tobacco flavour only.

RECOMMENDATION 3: Restrict the sale of vaping products sold by online suppliers.

PURCHASE AGE

RECOMMENDATION 4: Increase the age to purchase tobacco and vape products.

OUTDOOR PUBLIC SPACES

RECOMMENDATION 5: Align restrictions across the province on the smoking and vaping of substances in outdoor public spaces.

MARGINALIZED COMMUNITIES

RECOMMENDATION 6: Focus on the collaborative development and supportive implementation of specific initiatives to meet and target the needs of marginalized communities such as Indigenous people, the 2SLGBTQ+ community, individuals diagnosed with mental health issues, and people of a lower socioeconomic status.

FOR GOVERNMENT

CESSATION SUPPORTS

RECOMMENDATION 7: Extend product cessation coverage from a one-time attempt (12 weeks) every 365 days to be utilized more than once a year for everyone.

RECOMMENDATION 8: Nicotine cessation coverage should be provided to all Saskatchewan residents who need it.

TOBACCO RETAILER LICENSING

RECOMMENDATION 9: Require tobacco retailers to apply for, and pay an annual fee, to obtain a license to sell.

INDUSTRY COST RECOVERY FEE

RECOMMENDATION 10: Implement a cost recovery fee on tobacco manufacturers based on a percentage of annual sales within the province in order to recover the cost of Saskatchewan's tobacco reduction efforts.

LITIGATION

RECOMMENDATION 11: Allocate at least 10% of funding from tobacco company lawsuit settlement distributions to a fund (independent of government) to reduce tobacco use.

TAXATION

RECOMMENDATION 12: Increase taxation on all vaping products to make them less affordable to youth.

RECOMMENDATION 13: Increase taxation on tobacco products and index tax rates annually to inflation.

DREAM FOR THE FUTURE

RECOMMENDATION 14: Explore opportunities to build a smoke-free generation.

TOBACCO AND VAPOUR PRODUCTS REDUCTION FRAMEWORK

Recommendation 1: Renew and update the 2010 provincial Tobacco Reduction Strategy to the Tobacco and Vapour Products Reduction Framework, with adequate sustained funding for the four pillars; prevention, cessation, protection, and research/evaluation.

A Tobacco and Vapour Products Reduction Framework is crucial in our province due to high rates of use, specifically among youth. In addition, the recent rise of youth vaping, and its role in introducing nicotine addiction and tobacco use, threatens to undermine all public health gains against tobacco related illness, disability, lost productivity, and premature death. The health and economic burden of this is clear, and, without strong provincial action to reduce both tobacco and vaping use, this pattern is expected to continue and worsen.

"Saskatchewan's Tobacco and Vapour Framework needs to be as strong as the nicotine addiction itself, as bold as the tobacco industry, and as impactful to public health as the tobacco epidemic has been."

- Jennifer May, Lung Saskatchewan

In 2010, the Saskatchewan Minister of Health, Honourable Don McMorris, released *Building a Healthier Saskatchewan: A Strategy to Reduce Tobacco Use*. Despite the trends in commercial tobacco and vaping product use, the provincial government has not renewed the tobacco reduction strategy since 2012, and funding towards tobacco control has significantly decreased. **In fact, Saskatchewan has the lowest per capita tobacco control funding in the country. In 2019-20, the Government of Saskatchewan spent 41 cents towards tobacco control (including inspection costs) for every \$100 brought in from commercial tobacco tax.**

To update the strategy, the Saskatchewan Government, in collaboration with multiple stakeholders, can develop comprehensive evidence informed approaches in alignment with the four pillars.

While current trends in smoking and vaping are dangerous to our health and economy, presently, **Saskatchewan no longer has a comprehensive tobacco control strategy in place. We support the Government of Saskatchewan in investing the revenue from tobacco and vapour product taxation. Implementing a tobacco industry levy and licensing fee can also help fund this much-needed strategy.**

To respond to the current market trends, the strategy should be upgraded to the Tobacco and Vapour Products Reduction Framework to include vaping devices. New nicotine products continue to emerge, and the strategy would lay the foundation for the government to promptly address arising issues and protect Saskatchewan residents from nicotine addiction. We look forward to collaborating with the government to develop a new Saskatchewan Framework to reduce the tobacco-related health and economic burdens sustained by our province. Saskatchewan's tobacco and vaping rates are alarming. We need a comprehensive strategy to address this epidemic in our province.

VAPOUR PRODUCTS

Recommendation 2: Align vape flavours with existing tobacco legislation by restricting products to tobacco flavour only.



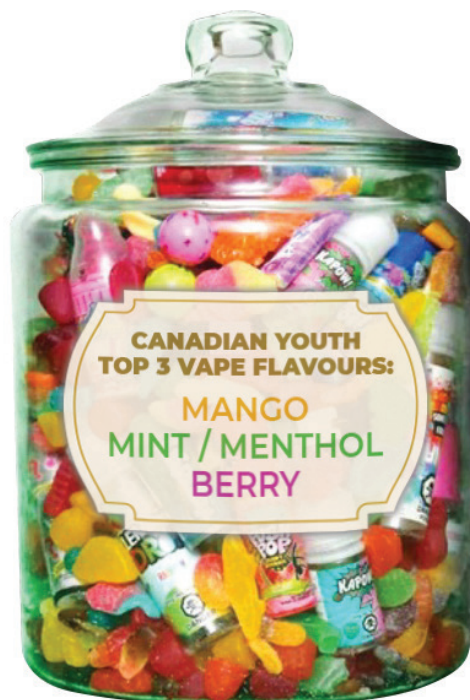
"We cannot stand by and watch a new generation of Canadians become dependent on nicotine or be exposed to products that could have significant negative consequences for their health."

**- Dr. Saqib Shahab
Chief Medical Officer, Saskatchewan**

There are over 8,000 vape flavours available on the market. The vast majority of vape products used by youth are flavoured⁷. Just as we saw with flavoured cigarettes, vape flavours target and entice youth. They increase initiation and susceptibility by masking the dangers of nicotine addiction. The Canadian Council of Chief Medical Officers of Health (CCMOH), which includes Saskatchewan's Chief Medical Health Officer, Dr. Saqib Shahab, released a statement on vaping. The CCMOH statement objective is to protect young people from inducements to use vaping products and recommends that Canadian governments prohibit flavoured vaping products⁸.

Flavours encourage youth to start, and continue to, vape.

Numerous studies show that the availability of appealing flavours increases vaping initiation as well as use frequency and intensity (puffs/vaping session) among young people. In Canada, 92% of youth who vape began with a flavoured product. Adolescents are more likely than adults to prefer non-traditional, sweet vape flavours. Commonly preferred flavours cited by Canadian youth are mango, mint/menthol, and berry, and almost half of youth surveyed indicated that they would quit vaping if they did not have access to flavoured vape products^{7,65}.



VAPOUR PRODUCTS



Flavours influence youth perceptions about the risks of vaping.

Robust evidence suggests that flavoured vaping products decreases youth's harm perception of vapes, which, in turn, increases misconceptions about the numerous risks of vaping^{9,10}. Flavoured vape use has been strongly associated with smoking susceptibility and initiation among youth who do not smoke¹¹.

Flavours continue to proliferate and are not tested for safety.

There are thousands of flavour ingredients found in vapes currently on the market, and a single e-liquid cartridge contains an average of six flavouring chemicals⁷. While many of these chemicals are safe for ingestion, they have not been evaluated for inhalation safety. For example, many flavoured vape products with diacetyl have been linked to acute pulmonary illness. Cinnamaldehyde, a common flavouring, is a known cytotoxic (toxic to cells) and genotoxic (damaging to DNA) chemical.

Considerations specific to mint/menthol flavours.

Mint/menthol is the second most preferred flavour cited by Canadian and Saskatchewan youth⁷. Therefore, exempting mint/menthol from the flavour restriction would create a barrier to protecting youth from the dangers of nicotine addiction. In 2017, the Government of Canada made the responsible decision of banning mint/menthol flavoured cigarettes as they "mask the irritating effect of tobacco smoke by making it easier to inhale, which facilitates experimentation by youth"¹³. Similarly, menthol in vapes may increase nicotine dependence by delivering an anesthetic, cooling sensation¹⁴. In addition to disguising the harms of vaping, menthol flavouring contains the chemical pulegone, a known respiratory tract irritant and carcinogen¹⁵. In Canada, provinces like Quebec, Nova Scotia, Prince Edward Island, New Brunswick, Nunavut, and the Northwest Territories have all adopted legislation or regulations and banned the sale of any vape liquid other than tobacco flavours.

VAPOUR PRODUCTS

Saskatchewan youth deserve uniform protection from the sale of flavoured vaping products.

In 2021, the Saskatchewan Government adopted regulations to restrict the sale of vaping liquids with flavours other than tobacco and menthol to specialty vape stores. Restricting sales of flavoured products to vape-only retailers is ineffective in reducing youth vaping. During recent Health Canada inspections, 83% of specialty vape shops were non-compliant with the *Tobacco and Vaping Products Act* compared to 14% of convenience store retailers. This includes selling vape products to underaged youth. There were 49 vape-only retail establishments in Saskatchewan that were found to be non-compliant by Health Canada versus 10 convenience store retailers¹⁶. This illustrates that vape-only retailers have not proven the level of responsibility needed to protect the public, especially our youth.

Vape-only retail stores should not be provided with special privileges including the exclusive right to sell flavoured vaping products. This creates an unequal playing field for businesses in Saskatchewan and leads to ineffective controls on vaping product sales to minors – all tobacco and vaping businesses should be subject to uniform regulations and enforcement.

Recommendation 3: Restrict the sale of vaping products sold by online suppliers.

In 2015, Quebec became the first province to prohibit all online sales of vaping products¹⁷. They classified vapes as tobacco products and matched the restrictions on vaping products to those of tobacco products. Since 12% of youth obtain their vaping products online, we recommend that the Government of Saskatchewan enact this change to protect the provinces youth¹⁶.



PURCHASE AGE

Recommendation 4: Increase the age to purchase tobacco and vape products.

Age 18: Currently, the legal age to purchase tobacco and vaping products in Saskatchewan is 18. Given that the majority of students in high school range from ages 14 to 18, many are able to access tobacco and vaping products from their 18-year-old peers at school, who can legally obtain them.

Age 19: The majority of high school students are 18 and under, so raising the minimum age to purchase tobacco and vape products to 19 would assist teachers and administration with enforcement of keeping schools a tobacco/vape-free environment, and would better protect the health and well-being of Saskatchewan youth. A minimum age increase to 19 is also consistent with the age required to purchase alcohol and cannabis in Saskatchewan.

Age 21: In a comprehensive 2015 report, the US Institute of Medicine concluded that increasing the minimum age from 18 to 21 across the US would reduce smoking by 25% among 15 to 17-year-old youth and 15% among 18 to 19-year-old youth⁷⁰. There is strong public support for this in Saskatchewan with over 70% of individuals supporting increasing the minimum tobacco purchase age to 21⁷⁰.

Age 25: The human brain develops until age 25⁶⁹. Nicotine, the addictive substance found in many smoking and vaping products, can harm the developing brain⁶⁹. The use of nicotine in those under the age of 25 has been found to negatively alter the areas of the brain responsible for attention, learning, mood, and impulse control⁶⁹. Exposing a developing brain to nicotine increases an individual's susceptibility to becoming addicted quicker⁶⁹.

Saskatchewan is the only Canadian province that has a lower legal minimum age to purchase tobacco and vaping products than to purchase alcohol and/or marijuana products.



OUTDOOR PUBLIC SPACES

Recommendation 5: Align restrictions across the province on the smoking and vaping of substances in outdoor public spaces.

Smoke-free environments have played a crucial role in changing norms regarding the acceptability of smoking and smoking behaviours¹⁸⁻²⁰. Smoke-free public spaces help to denormalize smoking since smoking is less visible and therefore reduces the public perception of social desirability. This reduction in public smoking can help reduce tobacco use among children and youth as they are more likely to follow social norms²¹.

Within the last decade, the use of vaping products has increased, resulting in vaping becoming more common in public spaces. These increased public vaping behaviours have the potential to reverse decades of progress in creating smoke-free environments. Limitations of child and youth exposure to public smoking and vaping will help prevent this outcome. Children are often unable to distinguish between smoking and vaping especially when these products produce visible emissions²². When youth witness smoking in public, they are more likely to perceive it as an acceptable behaviour²³. During adolescence, youth are more susceptible to broad social cues and, since the act of smoking is a learned behaviour, an increase in public vaping (which mimics cigarette smoking) may facilitate cigarette use among youth²². Modelling is an essential element of childhood development. Children must be protected from exposure to any form of smoking in public spaces, particularly where they congregate, such as patios, parks, playgrounds, and outdoor public events²¹.

Health protection should not be based on your postal code!

To date, 15 Saskatchewan municipalities have shown leadership by passing bylaws to align tobacco, vape, and cannabis outdoor public restrictions including patios, parks, playgrounds, and public events. This needs to happen on a provincial level to ensure that everyone across the province has the same opportunity for health protection regardless of where they live.

Vapourizer pens are becoming a new way for people to consume illicit substances in public.

They are discreet, easy to hide, have rapid onset of action, and do not emit lingering scents. These attributes make it easier for individuals who consume substances to do so subtly while hiding from police, parents, and teachers.

Vapes can be used to inhale cannabis, alcohol, cocaine, heroin, ecstasy, and many other illicit drugs. In fact, any liquid soluble substance can be vaped²⁴. This involves the modification of vape liquid refill products by dissolving the drug in a homemade mixture for which recipes can easily be accessed online^{25,26}. The use of aerosolized drugs poses a potential population health risk. This novel drug delivery system is alarming considering that vaping use demographics trend towards youth experimentation. In addition, the seemingly normal appearance of vaping liquids allows for unsuspecting use and exposure to illicit drugs, especially among youth. A recent study has found that an overwhelming 98% of youth have engaged in vaping device sharing with their peers⁷. Thus, restricting the use of vape products in all public spaces, both indoor and outdoor, at the provincial level is paramount to protect Saskatchewan youth and adults from the danger of inhaling potentially toxic substances.

MARGINALIZED COMMUNITIES

Recommendation 6: Focus on the collaborative development and supportive implementation of specific initiatives to meet and target the needs of marginalized communities such as Indigenous people, the 2SLGBTQ+ community, individuals diagnosed with mental health issues, and people living in a lower socioeconomic status.

Indigenous Peoples

Saskatchewan is home to 13% of Canada's Indigenous (Métis, First Nations, and Inuit) population. In 2016, there were 175,015 Indigenous people in Saskatchewan, making up 16.3% of the province's population. Of the total Indigenous population in Saskatchewan, 65.5% identify as First Nations. Overall, 50.5% of First Nations people with registered Indian status reside on reserves and 49.5% live off-reserves⁵⁴. Tobacco has been used traditionally for centuries among First Nations people for spiritual, ceremonial, and medicinal purposes. Currently, the prevalence of commercial tobacco use among First Nations people, especially among youth, is alarming. Recent studies have found that First Nations youth in Canada are three times more likely to smoke than non-First Nations youth⁵⁵.

First Nations peoples in Canada are disproportionately impacted by smoking-related morbidities such as cardiovascular diseases, cancers, and respiratory diseases, and their subsequent mortality⁵⁶. Furthermore, First Nations people living off-reserve, as well as Métis people, report higher daily smoking rates in comparison to the non-Indigenous population.

Provincial tobacco and vaping initiatives should incorporate an Indigenous worldview of health and healing in all interventions targeted to Indigenous peoples in Saskatchewan to improve their uptake and effectiveness. These components should be comprehensive and collaborative with Indigenous communities and hold a primary focus on reducing policy and programming disparities. In 2015, the Truth and Reconciliation Commission of Canada (TRC) identified 94 calls to action that necessitate collaboration of all levels of government to modify policies and programs in an effort to repair the harm caused to Indigenous populations by residential schools⁵⁸.

Of those action items, the TRC places great focus on the need to recognize the value of Indigenous healing practices and health perspectives, and the importance of utilizing them in the treatment of Indigenous patients where requested.

“We call upon the federal, provincial, territorial, and Aboriginal governments to acknowledge that the current state of Aboriginal health in Canada is a direct result of previous Canadian government policies, including residential schools, and to recognize and implement the health-care rights of Aboriginal people as identified in international law, constitutional law, and under the Treaties.”

- Truth and Reconciliation Commission of Canada, 2015⁵⁸

MARGINALIZED COMMUNITIES

2SLGBTQ+

Smoking prevalence is higher among two spirited, lesbian, gay, bisexual, transgender, and queer (2SLGBTQ+) persons than the Canadian average. Estimates suggest tobacco use among 2SLGBTQ+ communities in Canada ranges between 24% and 45% across different groups. A variety of social and psychological factors have been linked to higher tobacco use including additional personal stress and mental health issues, stigmatization, abuse, victimization, and discrimination.

2SLGBTQ+ people experience barriers in accessing healthcare services. Health groups are concerned that these difficulties in getting appropriate medical care may undermine access to cessation support. Aggressive and targeted tobacco marketing in areas and places frequented by 2SLGBTQ+ people may have increased exposure and susceptibility to smoking initiation. There are large research gaps in assessing prevention and cessation interventions for 2SLGBTQ+ young adults, which demonstrates a need to better support this population.

Mental Health

People with mental health disorders are disproportionately represented among lower socio-economic status groups⁵⁹. While declines in smoking among those with mental illness have been less than those without mental illness, those who received mental health treatment were more likely to quit. Quit rates for individuals diagnosed with a mental illness are lower than those without mental illness. Canadian analysis linked smoking with multiple mental health conditions such as anxiety, mood disorders, and depression⁵⁹. Emerging evidence has found an association between e-cigarette use and mental health issues among youth⁶⁶. Smoking cessation promotes better mental health outcomes.

Lower Socioeconomic Status

The 2021 Census of Population recorded the poverty rate in Saskatchewan to be 8.4%⁷². In Canada, household income is directly correlated to smoking prevalence⁷². A past Canadian Community Health Survey revealed that within the lowest income quintile, one in every five individuals smoked. However, within the highest income quintile, only one in every 10 individuals smoked⁷². The correlation between lower socioeconomic status and smoking in Canada may be the result of individuals having decreased access to social and financial resources, as well as smoking cessation treatment options⁷³. While the Saskatchewan Government does provide cessation medication support to individuals within this demographic, not all in need of this support are aware of its availability. Tobacco and vaping measures in the province should work to address the social inequities that result in the increased prevalence of smoking in individuals living in a lower socioeconomic status⁷³.



CESSATION SUPPORTS

Recommendation 7: Extend product cessation coverage from a one-time attempt (12 weeks) every 365 days to be utilized more than once a year for everyone.

Smoking cessation pharmacotherapy coverage is the gold standard for cost effective patient care. Tobacco products remain the number one cause of preventable disease and death worldwide. The morbidities and mortalities incurred by smoking create a significant economic burden on our healthcare system. Numerous studies have demonstrated the efficacy and cost effectiveness of smoking cessation pharmacotherapy⁴⁸⁻⁵². The various nicotine replacement therapies and medications approved by Health Canada provide the much-needed support to lower smoking prevalence, thereby decreasing economic burdens and increasing quality of life^{51,12}. Eligible individuals may only receive treatment for 12 weeks every 365 days. Nicotine addiction is very challenging to overcome and can sometimes require multiple quit attempts throughout the year.

Saskatchewan spends the lowest amount per capita on smoking cessation targeted efforts compared to any other province. Increasing coverage of smoking cessation medications across the province will benefit approximately 200,000 Saskatchewan residents who currently smoke⁶.

Recommendation 8: Nicotine cessation coverage should be provided to all Saskatchewan residents who need it.

Currently, smoking cessation support in Saskatchewan is difficult to access by residents aged 65+ and individuals on social assistance. People who smoke, especially people with mental health illness, require longer pharmacologic therapy durations to ensure smoking cessation success²⁸. Investing in more accessible and comprehensive smoking cessation will result in significant cost savings, which will enable more resources to be available for the government to spend on other services. Tobacco cessation programs are effective in helping people quit smoking and funding of smoking cessation programs is one of the most cost-effective interventions in healthcare.

Investing in more accessible and comprehensive smoking cessation will result in significant cost savings, which will enable more resources being available for the government to spend on other services.

Please see *An Upstream Plan to Benefit the Saskatchewan Government* document for further smoking cessation recommendations. Smoking cessation support is more cost effective than common practice health promotion and protection interventions such as: colorectal and breast cancer screening, anti-hypertensive and cholesterol lowering treatments, and HPV vaccinations^{50,51}.

TOBACCO RETAILER LICENSING

Recommendation 9: Require tobacco retailers to apply for, and pay an annual fee, to obtain a license to sell.

The recommendation to require tobacco retailers to apply for, and pay an annual fee, to obtain a license to sell is also supported by the Provincial Auditors report, which analyzes the “Saskatchewan Health Authority’s enforcement of provincial legislative requirements over the sale, promotion, and use of tobacco and vapour products”⁷⁴. Regarding licensing, the report has found that other provinces such as British Columbia and Manitoba have had success in requiring their tobacco and vapour product retailers to be licensed⁶⁸. These provinces have found that licensing assists in ensuring said retail locations can be properly tracked and inspected when required⁷⁴.

In April of 2021, the Saskatchewan Government required that vape retailers must hold a license. The same requirement should be in effect for tobacco retailers.

Tobacco retailers should be required to pay an annual license fee, and the fee should cover all costs associated with administering a license. The revenue should be used to enforce tobacco control legislation related to sales to minors, inspections and compliance checks, and ongoing vendor training.

Licenses help with government inspection plans so they know who is selling tobacco products in our province. This is a great strategy to protect youth, because if the retailer is caught selling to minors, the government can revoke their license.

In Saskatchewan, alcohol and cannabis retailers are required to pay an annual fee between \$150 to \$500, and \$1,500 to \$3,000 respectively. Tobacco retailers should be treated no differently.

Saskatchewan
is one of only two provinces
without a tobacco retailer
license requirement.

INDUSTRY COST RECOVERY FEE

Recommendation 10: Implement a cost recovery fee on tobacco manufacturers based on a percentage of annual sales within the province in order to recover the cost of Saskatchewan's tobacco reduction efforts.

Nationally, even with the decrease in smoking prevalence and the subsequent decline in cigarette sales, the tobacco industry still saw a significant increase in revenue (61% from 2003 to 2016). This revenue is attributed to the increase of average wholesale cigarette prices that have remained well ahead of inflation³⁰. The tobacco industry is profiting off of our residents and is not held accountable in Saskatchewan.

Costs associated with preventing and reducing tobacco use in Saskatchewan are funded by taxpayers rather than the out-of-province tobacco corporations who are contributing to the burden of tobacco use in Saskatchewan. Tobacco companies should be required to pay annual fees to operate in Saskatchewan, and this revenue could provide sustainable funding for tobacco and vaping reduction programming.

Many Saskatchewan-based industries, such as oil, gas, and transportation, are required to pay liability costs. The tobacco industry should be held to the same standard. As well, the federal minister of Mental Health and Addictions has been instructed to develop a cost-recovery mechanism that requires commercial tobacco companies to cover the cost of the federal commercial tobacco reduction strategy⁶⁷.

A tobacco industry cost recovery fee implements the principle of 'polluter pays', which is similar to the US Food and Drug Administration's Tobacco manufacturers fee that has been in place since 2009, which recovers US \$712 million annually³¹. This fee would also be similar to the federal cannabis annual regulatory fee to recover \$112 million annually by 2021-22, as well as provincial cannabis manufacturer fees in Manitoba, Quebec, and New Brunswick³².

The tobacco industry has caused the tobacco epidemic and should be held accountable. It should pay for the costs incurred by the Government of Saskatchewan in response to this epidemic. An annual cost recovery fee would complement the province's lawsuit against tobacco companies to recover health care costs.

In Saskatchewan, the government could fully fund tobacco control strategies through a cost recovery fee on the tobacco industry, as the federal government and several provinces are now doing for cannabis. With their steadily increasing incremental yearly revenue through price increases, the tobacco industry can certainly afford to fully reimburse governments for strategy costs.

A levy on tobacco company revenue in Saskatchewan would help to fully fund government tobacco and vaping product prevention and reduction programming which includes funding smoking cessation pharmacotherapy for all residents³³. The Saskatchewan government would be demonstrating fiscal responsibility and reinforcing its commitment to curbing tobacco use by creating sustainable funding for tobacco and vaping product reduction and cessation programming.

LITIGATION

Recommendation 11: Allocate at least 10% of funding from tobacco company lawsuit settlement distributions to a fund (independent of government) to reduce tobacco use.

Making commercial tobacco prevention and reduction initiatives top priorities in the ongoing settlement negotiations between the Government of Saskatchewan and tobacco companies in the tobacco Medicare cost recovery lawsuit is paramount. Canadian provinces have a historic opportunity to ensure that any settlement results in significant funding for tobacco control. These measures include negotiations to control the industry and reduce tobacco use such as ending all remaining tobacco promotion, requiring tobacco companies to make substantial additional payments if targets to reduce tobacco use in Canada are not achieved, and requiring public disclosure of all secret internal tobacco company documents.

Tobacco use remains the leading preventable cause of disease and death in Canada, killing almost 46,000 Canadians each year. Significant measures must be implemented to achieve the objective of under 5% tobacco use by 2035. The settlement negotiations provide the opportunity to obtain such measures. In the U.S., the 1998 Master Settlement Agreement between state governments and tobacco companies contained payments by tobacco companies to state governments that disguised tobacco tax increases. These payments have been made not only by the major tobacco companies that were defendants in the lawsuits, but also by all other tobacco companies, including companies that had not been sued, and companies that did not yet exist and that were established in the future.



TAXATION

The retail price of commercial tobacco and its relative affordability is a key determinant of commercial tobacco consumption. Decreasing the affordability of tobacco products is a health measure with the added benefit of generating new government revenue. A commercial tobacco tax increase is not just an additional revenue source; it is an essential component of effective chronic disease prevention.

In Saskatchewan, there is currently a 29-cent tax per cigarette and a 20% tax on vaping products^{34,35}. There remains a large gap between tobacco tax revenue in comparison to the expenditure towards tobacco and vaping control interventions.

Commercial tobacco and vaping product taxes can be increased, with a portion designated for a provincial framework to support Saskatchewan residents who are addicted to nicotine products, and to protect Saskatchewan youth from initiating tobacco and nicotine use. We recommend the government to increase taxes on all nicotine products (including vaping products) and use a portion of the new revenue to cover the costs of cessation treatment, including medications, as well as prevention programming.

Tobacco tax increases are a win-win, benefiting both public health and public revenue. They are the single most effective means of reducing youth smoking. Every 20% increase in the price of cigarettes decreases adult tobacco use by about 4% and prevents youth from starting by 8.6%³⁶. Price increases are two to three times more effective in reducing tobacco use among young people than among older adults³⁷. Young people have less disposable income and spend a greater share of it on tobacco products. Youth are also more influenced by their peers so even those who can afford a price increase are more likely to quit or never start using tobacco if their peers do not use³⁸. Higher taxes reduce health inequities between affluent and low-income populations. People from lower socioeconomic groups are more likely to smoke and thus die from tobacco-caused disease. Individuals of the lower-income quintile who smoke are two to three times more likely to quit or smoke less as a result of a tax increase than others with higher income³⁹.

The tobacco industry and its supporters argue that tobacco tax increases will push individuals who smoke into the cheaper illicit tobacco market and will increase sales of contraband tobacco. There is no evidence to support this argument in Saskatchewan. It is important to note that while the number of legal cigarette sales have been dropping, the number of cigarettes per individual in the province has remained constant.

Price increases are two to three times more effective in reducing tobacco use among young people than among older adults³⁷.

TAXATION

Recommendation 12: Increase taxation on all vaping products to make them less affordable to youth.

We commend the Government of Saskatchewan for passing *The Vapour Products Tax Act* in 2021. Vaping product taxes can help prevent initiation, decrease overall consumption, and reduce harm resulting from use^{19,40}. Among these objectives, preventing initiation among youth and reducing harm should be the top public health priorities.

Studies have demonstrated that vaping product sales are responsive to price changes and retail price increases have shown an associated drop in sales^{40,43}. Tax regulations have also consistently shown to be a key motivator for nicotine cessation behaviour among different populations in Canada⁴⁴.

We recommend and support the government in increasing taxes on vaping products that will in turn be used to cover the cost of tobacco and vaping prevention, reduction, and cessation initiatives in Saskatchewan.

Tax
increases are a
win-win, benefiting
both public health
and public
revenue.



TAXATION

Recommendation 13: Increase taxation on tobacco products and index tax rates annually to inflation.

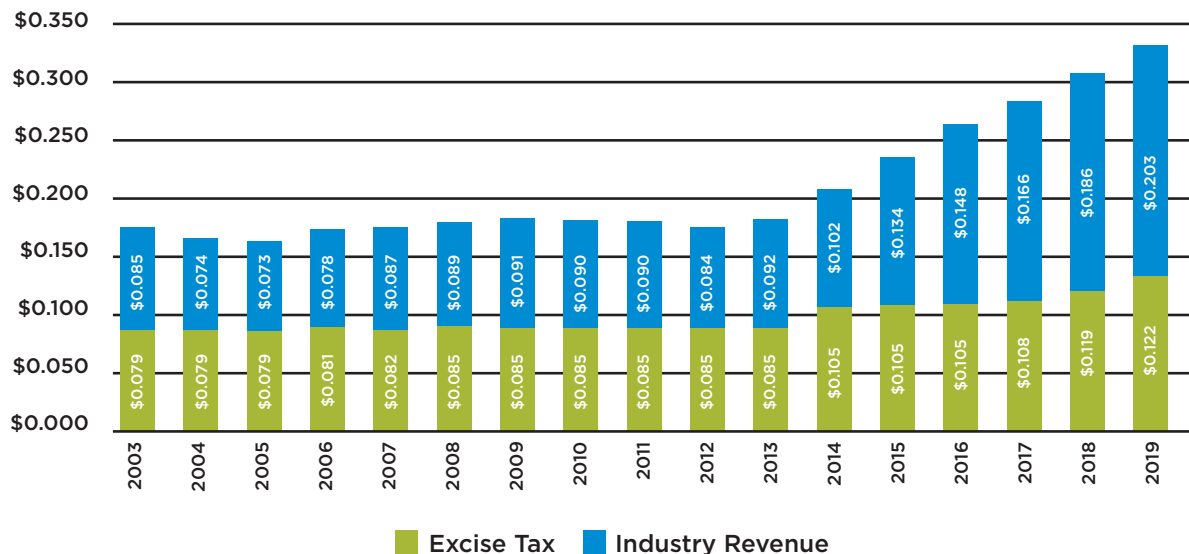
In 2022, Saskatchewan increased its tobacco tax rate to create more equity in the taxation of tobacco products among the western provinces.

Saskatchewan should introduce an annual inflationary adjustment for tobacco taxes so that the effective tax rate is not eroded by inflation. The federal and Yukon Governments have done this for tobacco taxes.

It is important to note that from the years 2014-2017, the tobacco industry has implemented windfall price increases, generating an extra \$1 billion in national annual revenue³⁰. This revenue could have supported the government's efforts in tobacco and vaping. If the tobacco industry can increase its prices, the provincial government can also increase its tobacco tax rate.

Wholesale Unit Price of Cigarettes in Saskatchewan, 2003-2019 Federal Excise Tax vs. Industry Revenue

Source: Health Canada, TRR Section 13



DREAM FOR THE FUTURE

Recommendation 14: Explore opportunities to build a smoke-free generation.

Initiating a Smoke-Free Generation policy would mean protecting youth for generations to come by prohibiting the sale of tobacco products to people born after a designated year. On January 1st of 2023, New Zealand was the first country to have implemented a policy of this kind under the *Smoke-Free Environments and Regulated Products (Smoked Tobacco) Amendment Act*⁶⁰. Beginning in the year 2027, this act prohibits anyone born after January 1st 2009 from ever purchasing tobacco products, and restricts the sale of tobacco products to a small number of approved retail outlets⁶⁰. With this policy, the country hopes to reduce youth smoking rates, eliminate inequities in smoking and in smoking-related illness, and increase the number of successful quit attempts⁶⁰.

Implementing a similar act in Canada would help ensure that youth remain smoke-free for generations to come. By making tobacco products inaccessible to youth, they are less likely to ever partake in consumption, thereby lowering their overall risks of morbidity and mortality. Implementing a movement as powerful as a smoke-free generation is required to effectively protect the youth. The Government of Canada has committed to reducing smoking rates in the country to 5% by 2035, and implementing a Smoke-Free Generation policy is an excellent way to achieve this⁶⁸. A smoke-free future is possible, and is, using New Zealand's action plan as a guide, a very feasible goal.

Together, we can build a healthier Saskatchewan!



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We dedicate our work to the 46,000 Canadians who have lost their lives this year due to the tobacco epidemic, and to the millions of people who continue to fight disease and/or their nicotine addiction.