



Scott Woodward  
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*Via Email*

wamchair@nyassembly.gov  
financechair@nysenate.gov

**Re: Written Testimony on FY 2027 Budget Proposal Affecting Alternative Nicotine Products**

To the Chairs and Members of the Committees,

I am writing on behalf of Quick Chek Corporation (“QuickChek”) regarding the FY 2027 budget proposal that would apply New York’s 75% wholesale tobacco excise tax to alternative nicotine products, including nicotine pouches. Currently, QuickChek operates 20 stores in New York State and employs hundreds of New Yorkers. We appreciate the opportunity to submit written comments regarding the FY 2027 Executive Budget proposal.

As a convenience retailer, nicotine products make up a significant portion of QuickChek’s sales. In light of that fact, QuickChek has been uniquely situated to observe the growth of the alternative nicotine product space in recent years as some consumers switch from combustible tobacco products like cigarettes and other traditional products like chewing tobacco to newer, potentially less harmful products such as nicotine pouches (“alternative nicotine products”). Moreover, under the current tax regime, alternative nicotine products enjoy a tax-advantaged position over traditional tobacco products so that consumers who are considering making the switch from traditional tobacco products like cigarettes and chewing tobacco have a monetary incentive to choose potentially less harmful alternative nicotine products. However, if the proposed tax increase on alternative nicotine products is passed into law, consumers who would consider making the switch to alternative nicotine products will have much less incentive to do so based on price, and in some cases may be disincentivized because of new exorbitant prices based on significant tax increases. Moreover, such a tax increase could, in effect, extinguish this category, as the sales of such products would potentially fall precipitously, leading many manufacturers to re-consider the viability of the category. In turn, consumers could lose access to these alternative nicotine products, leading them to continue using traditional forms of tobacco such as cigarettes and chewing tobacco.

Further, this proposed additional tax amount would have numerous other negative consequences. For example, tax increases often lead consumers to go elsewhere to other markets to procure their desired products at a lower price, leading to lost business revenue, lost tax revenue, and sometimes a rise in unregulated black-market sales. In the nicotine category, unregulated black-market sales often lead to minors obtaining nicotine products, as black-market sellers have



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no incentive to ensure that they sell only to of-age individuals. Accordingly, a tax increase on alternative nicotine products will hurt businesses, cause little to no rise in tax revenue as consumers simply change their habits to obtain cheaper products elsewhere or continue using traditional nicotine products and will lead to the unacceptable result of increasing minors' access to nicotine products.

Accordingly, QuickChek would ask that you please oppose efforts to extend New York's 75% wholesale tobacco excise tax to alternative nicotine products. Please don't hesitate to reach out if you would like to discuss this issue further or if I may provide further commentary.

Sincerely,

A handwritten signature in black ink, appearing to read 'Scott Woodward', with a large, stylized flourish at the end.

Scott Woodward