



PIMA COUNTY
JENNIFER ALLEN • DISTRICT 3

MEMORANDUM

Date: November 24, 2025

To: Melissa Manriquez, Clerk of the Pima County Board of Supervisors

From: Supervisor Jennifer Allen
Pima County Supervisor for District 3 and Vice Chair of the Pima County Board of Supervisors
33 N. Stone Ave, 11th Floor
Tucson, AZ 85701

Re: **Agenda/Addendum Item**

Dear Melissa,

Please place the following item on the Agenda for the Board of Supervisors meeting of December 2nd, 2025.

RESOLUTION NO. 2025 - ___ of the Board of Supervisors to call upon the State Legislature to continue to invest in early childhood education and address the growing deficit of First Things First by passing legislation that will close the loophole and begin taxing nicotine and vaping products as a revenue source for First Things First.

Thank you.

RESOLUTION NO. 2025-_____

RESOLUTION IN SUPPORT OF THE EXPANDED VAPING TAX TO FUND FIRST THINGS FIRST

WHEREAS First Things First (FTF) was established as Arizona's Early Childhood Development and Health Board with funding from tobacco tax revenues;

WHEREAS we know affordable, quality childcare is vital for Arizona's economy and we currently face a nearly 20% gap between the supply and demand, which results in an estimated \$4.7 billion in annual lost productivity for our state economy;

WHEREAS nearly half of First Things First's funding directly increases the quality of childcare and expands access to quality childcare through scholarships, and that FTF funding also supports programs such as voluntary home visitation, literacy promotion and developmental screenings;

WHEREAS in FY2025, FTF-funded programs generated \$323.6 million in economic output, sustained nearly 3,000 Arizona jobs, and contributed \$18 million in state and local tax revenue;

WHEREAS First Things First is addressing a critical workforce shortage across various industries that makes it difficult for parents to get and keep jobs by showing that 97% of parents receiving Quality First scholarships said those scholarships enabled them to work and 91% were able to pursue further education or training;

WHEREAS these investments are in jeopardy because of the reduction in tobacco tax revenues creating a 47% decrease since 2008 resulting in a \$76 million reduction of annual funds for First Things First.

WHEREAS in part, this decline is because a significant number of people are now using vaping products, which comes with its own very serious health concerns and is fueling an addiction crisis for young adults.

WHEREAS by closing this nicotine and vaping loophole, we would add \$80 million annually to the FTF budget, as well as protect health.

WHEREAS there is bipartisan support already demonstrated in the Legislature and among Arizona voters — including 62% of Republican primary voters, more than 10 chambers of commerce, and dozens of Organizations support additional state investment in child care and early learning programs.

NOW THEREFORE BE IT RESOLVED THAT the Pima County Board of Supervisors urges our State legislators to:

1. Act with urgency this next session to stabilize funding, modernize revenue structures, and ensure Arizona's youngest children arrive at school healthy and ready to succeed.
2. Invest in early childhood which will strengthen families, power today's workforce, and secure Arizona's long-term prosperity.
3. Close the loophole by passing legislation that includes taxation for nicotine and vaping products as a revenue source for First Things First.

Rex Scott, Chairman, Board of Supervisors

ATTEST:

APPROVED AS TO FORM:

Melissa Maniquez, Clerk of the Board



Daniel Jurkowitz, Deputy County Attorney