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**IN SUPPORT OF TOBACCO TAX INCREASES INCLUDED IN LD 210
February 3, 2025**

On behalf of the Campaign for Tobacco-Free Kids, I am submitting this written testimony in support of a \$1.00 per pack cigarette tax increase in LD 210, "An Act Making Unified Appropriations and Allocations from the General Fund and Other Funds for the Expenditures of State Government and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2025, June 30, 2026 and June 30, 2027. This is a tremendous opportunity to reduce tobacco use and dramatically improve public health, while at the same time raising tens of millions of dollars to address budget issues and help save vital programs here in Maine. I want to highlight the projected benefits to the state from the proposed cigarette tax increase, as well as more general benefits from a tobacco tax increase, and then address some of the claims you may hear from the opposition.

Maine hasn't raised its cigarette tax in 20 years. During this time, the value of its cigarette tax has eroded due to tobacco companies' price increases and inflation. Back in 2005, Maine's new \$2.00 cigarette tax was 38% of the retail price, but now it makes up only 21% of the retail price. Since Maine's last cigarette tax increase in 2005, 43 states have increased their cigarette taxes at least once, with 17 states and DC increasing their cigarette tax multiple times since then.

Very simply, raising the tobacco tax by \$1.00 per pack is a win-win-win for Maine. It's a win for public health because it will reduce tobacco use and its devastating health effects. This is the primary reason we support the tobacco tax. It's also a win for the state budget because, despite declines in consumption, the new tax rate will raise revenues to a higher level that will be maintained for years to come and reduce health care costs. Finally, it's a win among voters because polls have shown that a majority of them favor increasing the tobacco tax.

Public Health WIN

Despite declines in tobacco use over the years, tobacco use still exacts a heavy toll on Maine today. According to the U.S. Centers for Disease Control and Prevention (CDC), tobacco use takes the life of 2,400 of Mainers – your mothers, fathers, brothers, sisters, friends, and other loved ones – every year.¹ Businesses considering starting or expanding in Maine are looking for a healthy workforce to keep health care costs low, so tobacco use is an economic development issue as well.

This horrible toll will continue unless we act aggressively. Without action, over 160 kids in Maine will become regular daily smokers each year and are risking a lifetime of associated health problems and premature death.²

By raising the state's tobacco tax by a significant amount of at least \$1.00 per pack, Maine *will* reduce smoking, and all its attendant devastation, especially among kids. And the automatic increase in the taxes on other tobacco products will further drive down tobacco use. While we may not intuitively believe that \$1.00 is enough to make a difference to today's kids, who seem to have more money than any of us ever did as children, the data simply do not lie. When tobacco product prices go up significantly, tobacco use goes down, especially among kids.

The science could not be clearer. Based on over 100 studies, experts have concluded that raising tobacco taxes is one of the most effective measures we can take to reduce smoking.³ The 2014 Surgeon General's Report, *The Health Consequences of Smoking—50 Years of Progress*, found that, "Raising

prices on cigarettes is one of the most effective tobacco control interventions."⁴ In addition, the National Cancer Institute, the CDC, the Institute of Medicine of the National Academy of Sciences, the World Bank, Wall Street tobacco analysts, and even the tobacco companies agree – raising tobacco prices reduces tobacco use.⁵

Now there aren't too many things that public health advocates and the tobacco companies agree on, but this is one. And that's why health groups like mine, along with the American Cancer Society, the American Heart Association, the American Lung Association, and many others, support the tobacco tax increase and why the tobacco companies oppose it.

Small tax increases of much less than a dollar per pack aren't large enough to make an impact on health because tobacco companies spend billions of dollars each year to nullify such small increases with price discounts and other promotions.⁶ For instance, after Louisiana's 50-cent cigarette tax increase in 2015, cigarettes were being sold in that state with 50-cent coupons attached right on the packs.

It's also important to increase the tax on other tobacco products, so it is fortunate that Maine's law automatically increases the tax on other tobacco products when the cigarette tax is raised. Some people may argue that we need to keep prices on certain products lower than others, but the truth is that the data aren't out there to show how much less harmful certain products might be compared to others. We should make sure that the prices of all tobacco products – through a tax increase – are high enough to keep them out of kids' hands.

These dramatic gains in health from a tax increase will be further enhanced if Maine dedicates some portion of the new revenues to tobacco prevention and cessation efforts. The 2024 Surgeon General's Report, *Eliminating Tobacco-Related Disease and Death: Addressing Disparities*, noted, "A cigarette tax increase may have the greatest impact on reducing tobacco use when the tax increase is large and combined with comprehensive cessation support."⁷ States that have invested in comprehensive tobacco prevention and cessation programs have reduced tobacco use at rates far greater than the rest of the country, and these declines are in addition to those caused by tobacco price increases.

Financial WIN

Aside from the public health impact, there is another reason that states continue to increase their tobacco taxes. Even with the declines in tobacco use that occur as a result, substantial tobacco tax increases always result in significant revenue for the state. Simply put, every state that has raised its tobacco tax significantly has seen revenues increase dramatically even as consumption declines.

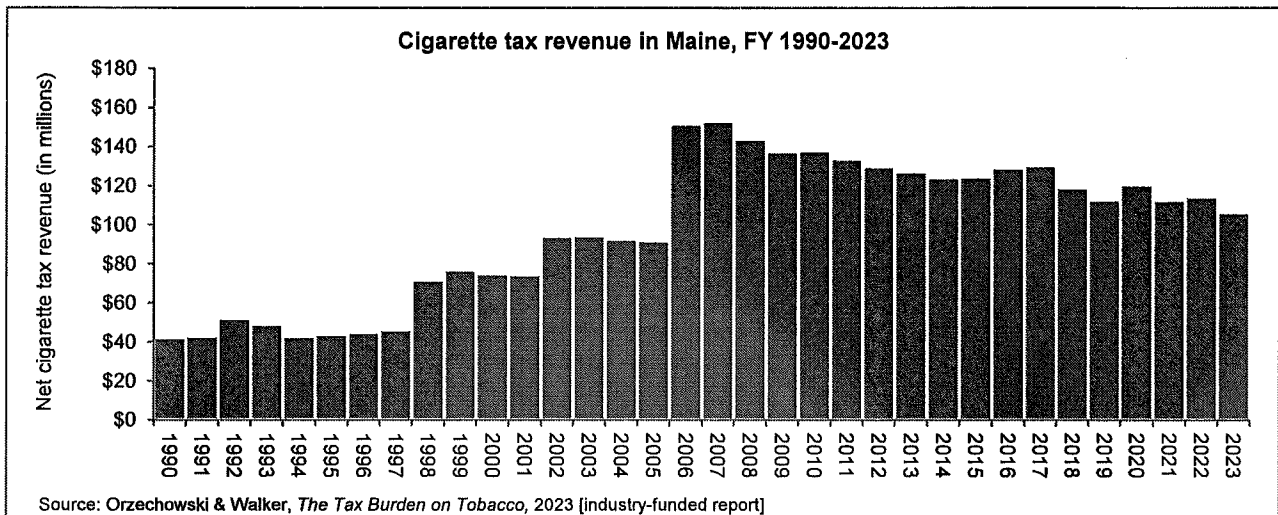
This happened after Maine's last \$1.00 per pack cigarette tax increase, which raised \$71.6 million in new revenue for the state, despite a 12.3% decline in consumption.

Based on a model developed by health economist Dr. Frank Chaloupka, the Campaign for Tobacco-Free Kids, and the American Cancer Society Cancer Action Network, a \$1.00 increase in Maine's cigarette tax is projected to raise over \$27 million in new revenue for the state in the first year. This estimate takes into account reductions in smoking, as well as any tax avoidance, as a result of the tax increase. The higher tax on other tobacco products will generate even more new revenue and benefits.

There are countless examples of higher revenues after tobacco tax increases from states all over the country. In the past 10 years, 17 states and Washington, DC, passed \$1.00 per pack or higher increases in their cigarette tax rates: California, Connecticut, Florida, Illinois, Iowa, Maryland, Massachusetts, Minnesota, Nevada, New York, Pennsylvania, Rhode Island, South Dakota, Texas, Utah, Washington state, and Wisconsin. Two of the states, Massachusetts and New York, increased their tax rates by at least \$1.00 per pack *twice* during that period. These states vary in size, region, and circumstance, but each generated tens or hundreds of millions in new revenue, despite declines in pack sales.

In addition, a \$1.50 increase would not be unusual. Minnesota and New York each have passed increases by \$1.60 per pack within the past 10 years and collected hundreds of millions in new revenue, and just last year, voters in California passed a \$2.00 per pack increase in the cigarette tax.

As expected, revenues from tobacco taxes will decline over time, which is a good thing because that means fewer people are using tobacco products. These declines will be predictable and can be offset with additional tax increases. As shown in the chart below, Maine's cigarette tax revenue rose with each tax increase in FY 1991 (twice), 1997, 2001, and 2005, and remained, for the most part, at the higher levels of revenue until the next increase. The bigger declines in more recent years reflect investments in national media campaigns such as the CDC's national media campaign, *Tips from Former Smokers*, and the FDA's *Real Cost* media campaign aimed at youth, that have helped drive down smoking rates across the country, and increased use of alternative tobacco products.



Declines in tobacco tax revenue over time are more than offset by health care cost savings due to reductions in tobacco use. After the initial increase in Maine's revenues following the \$1.00 cigarette tax increase, we would again expect revenues to decline as more people quit or cut back over time. However, in the first five years after the tax increase, the state would save more than \$1.7 million in health care costs from reductions in the costs of treating lung cancer, heart attacks, strokes, and the effects of smoking during pregnancy. In addition, more than \$48.8 million in health care cost savings will accrue over the lifetime of those prevented from becoming smokers and those who quit as a result of the tax increase.

Tobacco-related diseases amount to \$942 million in direct health care costs in Maine each year, much of it borne by taxpayers.⁸ Whether they smoke or not, each Maine household pays \$1,266 per year to cover these tobacco-related health care costs. Reducing tobacco use through a significant tobacco tax increase like the proposed \$1.00 increase will have a considerable impact on decreasing the heavy economic toll of tobacco in this state. And investing some of the revenue in cessation and prevention programs would amplify the reductions.

Political WIN

With these fiscal and health benefits, it is no wonder that polls have historically shown that a majority of voters favor increasing the tobacco tax. So the tobacco tax is not only a win for the state's health and its budget; it is also a political win for its supporters.

Opposition Arguments

As you debate this issue, you will hear a lot of talk about cigarette smuggling, or how smokers will avoid the new tax through cross-border sales, which opponents argue will lead to lost business, higher unemployment, and substantial amounts of new revenue for the states bordering Maryland. Of course, these claims are overblown.

Cross-Border Sales. We do not pretend that tax avoidance is non-existent. Indeed, there will be some who try to avoid paying the increased tax. But while some of this will occur, tax avoidance will be nominal, short-lived for most, and will not come anywhere near offsetting the tremendous benefits of the tobacco tax increase.

The tobacco industry and its allies will no doubt be pushing this message to oppose this tax increase. For instance, the Mackinac Center for Public Policy, along with the Tax Foundation, issues an annual report claiming to quantify the level of illegal cigarette sales across state borders. There are many reasons to be skeptical of these claims. Both groups have a long history of receiving funding from tobacco companies such as Altria (the makers of Marlboro cigarettes), so it's no surprise that they would release something that reflects the position of their funders. In fact, the National Research Council and Institute of Medicine comprehensively reviewed the evidence on tobacco smuggling in the U.S. and found that "industry-sponsored estimates of the size of the illicit market tend to be inflated. More generally, concerns have been raised about the quality and transparency of industry-funded research on the illicit tobacco trade."⁹

When you hear claims of smuggling, tax evasion and potential for lost revenues, look at the dozens of tax increases over the years and the data showing how much revenue the state received before and after the cigarette tax increases. Time and time again you will see that the state that raises its tobacco tax does better than a neighboring state that does not.

In the 12 months following its 2005 cigarette tax increase, Maine's cigarette tax revenue increased by 76.5% compared to the 12 months before the increase. Meanwhile, revenue increased in New Hampshire and Vermont during that period, but that was because those states had increased their own cigarette tax rate within a year before and after Maine's increase. Massachusetts' revenue also increased, but only by 3.6%, while Rhode Island's revenue declined.¹⁰

This happens over and over again if you look at other states. After Maryland's \$1.75 per pack cigarette tax increase in 2021, its cigarette tax revenue increased by 43.3%, while revenue declined in Delaware, Pennsylvania, and West Virginia. Only Virginia's revenue increased during that period, and that was because Virginia itself had increased its cigarette tax rate less than a year before Maryland's increase.¹¹

After Minnesota's \$1.60 per pack tobacco tax increase in 2013, the tobacco industry paid for a study claiming that Minnesota's 2013 tax increase led to increases in sales across the border from Minnesota and reductions in employment. A report released by Dr. Lisa Mattson, Director of the Women's Clinic at Boynton Health Service at the University of Minnesota, Dr. Frank Chaloupka, a prominent health economist and professor at the University of Illinois at Chicago, and Dr. Raymond Boyle, Director of Research Programs at ClearWay Minnesota, concluded that the tobacco companies' report, ". . . is consistent with the industry's past efforts to fight tobacco price increases. It fails to meet accepted standards for economic research, and a quick look at real-time data suggests the report's assumptions and conclusions are not based on the actual experiences in Minnesota and its border states."¹²

Here are the facts: on July 1, 2013, Minnesota increased its cigarette tax by \$1.60 per pack. The increase gave Minnesota a tax rate of \$2.83 – more than one dollar per pack higher than two of its four neighboring states (Iowa and South Dakota) and more than two dollars higher than North Dakota. As a result of the increase, Minnesota received more than \$204 million in new revenue (a 56% increase) in the first 12 months, while its neighboring states with lower cigarette tax rates barely benefited. In nearby Iowa and Wisconsin, revenues and cigarette sales actually decreased during that time, while North Dakota and South Dakota's revenues only increased by 7.9 percent (\$1.7 million) and 0.5 percent (\$285,444), respectively.¹³ So, Minnesota took in more than \$200 million in new revenue while North Dakota and South Dakota combined brought in a small fraction of that amount – only \$2 million, combined, in new revenue – despite a \$1.60 per pack tax increase right next door.¹⁴ Further, at that time, data from the Minnesota Department of Employment and Economic Development showed very low rates of unemployment in Minnesota counties near bordering states.

Based on these examples, it's clear that the state that increases its tobacco taxes is reducing smoking, saving lives, and lowering health care costs, all while increasing revenue, while neighboring states will have only minimal revenue gains, if any, and even fewer public health gains.

To protect your revenues and minimize tax evasion, Maine can implement several proven measures, such as adopting new tax stamp technology and increasing enforcement, which will help minimize any tax evasion and maximize revenue.

Impact on Businesses and Employment. The convenience store industry is yet another ally of the tobacco industry that fights proposals to increase the tobacco tax.¹⁵ While their lobbyists claim that stores will lose substantial revenue and be forced to close as a result of any tax increase, published research shows just the opposite. A national report looking at over 20 years of data in the U.S. found that while cigarette sales have declined, the number of convenience stores, inside-store sales revenues, cigarette sales revenues, and profits have all generally increased.¹⁶ These findings are consistent with a large body of research that shows that policies that reduce tobacco use do not have a negative impact on the economy, including on the number of convenience stores and tobacco retailers.¹⁷ When people stop purchasing tobacco products, they will continue to buy other products in the state, which contribute to the state's economy, including profits for small businesses. For instance, a pack-a-day smoker in Maine can use the \$2,830 per year they would have spent on cigarettes for other purchases or services.

And don't forget that reducing tobacco use among Maine people means a healthier work force. Productivity losses from smoking-caused premature death or illnesses that impact the ability to work (i.e., absenteeism, non-productivity at work, and inability to work due to disability) in this state amounts to over \$1.5 billion per year.¹⁸ As companies look to move or open here, Maine needs to show them that this state is serious about healthy living to support productive employees.

Impact on Lower-Income Populations. Those who tell you that a tobacco tax increase is regressive somehow ignore the fact that tobacco itself exacts a disproportionate toll on the health of lower income families – that is what's regressive. The higher smoking rates among lower-income groups means they suffer disproportionately more from smoking and pay more in health care costs. Former Secretary of the U.S. Treasury, and co-chair of the Task Force on Fiscal Policy for Health, Larry Summers, stated, "An ethical judgment about taxing harmful products cannot rely on the question of tax regressivity alone. Rather, it requires consideration of all the effects, including the associated health benefits, externalities, and health-care costs."¹⁹

Economic studies and reports from the CDC, the National Cancer Institute, the World Health Organization, and the International Agency for Research, show that lower-income smokers are price-sensitive and more likely to quit smoking in response to a price increase than higher-income smokers.²⁰ The 2024 Surgeon General's Report, *Eliminating Tobacco-Related Disease and Death: Addressing Disparities*, concluded, "**The evidence is sufficient to conclude that increases in tobacco product prices will reduce tobacco use to a greater extent among people of lower SES than they do for people of higher SES.**"²¹ That is a major benefit for low-income families.

In addition to encouraging more smokers to quit, the \$1.00 per pack cigarette tax increase will save the state \$840,000 in smoking-caused Medicaid costs over five years.

Remember, this is the industry that said, "We don't smoke that s___. We just sell it. We reserve the right to smoke for the young, the poor, the black and stupid."²² The tobacco industry heavily targets their products to vulnerable low-income Americans to get them addicted to these deadly products and then tries to claim that they're looking out for them. In a 2015 report, Wall Street analysts celebrated the tobacco industry's opportunities to "drive" tobacco sales among those they call "lower-income consumers – i.e. the tobacco consumer."²³ It is hypocritical for the tobacco industry to claim that they oppose tobacco tax increases out of concern for the lower income population, while at the same time targeting them to increase sales and maximize profits.

How many reasons do we need to raise the tobacco tax?

Several examples of states increasing revenue despite a decrease in tobacco sales were included in this testimony – Maine's own experience, the \$1.75 increase in Maryland, and the \$1.60 increase in Minnesota, and more examples could be provided, if needed. There is nothing unexpected in these results. This is what always happens when a state increases its tobacco tax – cigarette sales go down, tobacco tax revenue goes up, retailers complain, and the tobacco companies mislead.

Because our opponents know that increasing the tobacco tax is good for Maine and bad for tobacco sales, they will make up or exaggerate reasons to oppose it. Those who tell you it won't reduce smoking are ignoring the science and the conclusions of experts all over the world. Those who tell you it won't raise revenue are denying the real-world experience of every single state that has increased its tobacco tax significantly.

The bottom line is that a significant tobacco tax increase is a health win and a revenue win. The difference between us and the industry (and its allies) is that we think the decline in tobacco sales is a good thing, while the industry thinks it's a bad thing.

So how many reasons do we need to raise the tobacco tax by \$1.00 per pack?

- Is it 700 – the number of kids whom the tax increase will keep from becoming smokers?
- Is it \$27.8 million – the amount of new cigarette revenue produced by the tobacco tax?

This is indeed a great opportunity to select the proposal that will yield the greatest benefit, by increasing the tobacco tax by \$1.00 per pack or more. While you are making many difficult decisions for Maine, this should be an easy one. How many times are you presented with a proposal that will save thousands of lives, that will not cost a penny, but will in fact raise tens of millions of dollars in much-needed revenue for Maine *and* has the support of voters?

It's time to raise the tobacco tax in Maine by a meaningful amount. Mainers deserve no less.

Thank you.

¹ U.S. Centers for Disease Control and Prevention (CDC), *Best Practices for Comprehensive Tobacco Control Programs—2014*, <https://www.cdc.gov/tobacco/stateandcommunity/guides/pdfs/2014/comprehensive.pdf>.

² Estimate based on U.S. Dept of Health & Human Services (HHS), "Results from the 2023 National Survey of Drug Use and Health: Summary of National Findings and Detailed Tables," with the state share of the national number estimated proportionally based on the projected number of youth smokers ages 0-17 reported in U.S. Department of Health and Human Services (HHS), *The Health Consequences of Smoking—50 Years of Progress: A Report of the Surgeon General*, 2014, https://www.ncbi.nlm.nih.gov/books/NBK179276/pdf/Bookshelf_NBK179276.pdf.

³ See, e.g., Chaloupka, FJ, "Macro-Social Influences: The Effects of Prices and Tobacco Control Policies on the Demand for Tobacco Products," *Nicotine and Tobacco Research* 1(Suppl 1):S105-9, 1999; Tauras, J, "Public Policy and Smoking Cessation Among Young adults in the United States," *Health Policy* 6:321-32, 2004; Tauras, J, et al., "Effects of Price and Access Laws on Teenage Smoking Initiation: A National Longitudinal Analysis," Bridging the Gap Research, ImpacTeen, April 24, 2001. Chaloupka, FJ & Pacula, R, *An Examination of Gender and Race Differences in Youth Smoking Responsiveness to Price and Tobacco Control Policies*, National Bureau of Economic Research, Working Paper 6541, April 1998; Emery, S, et al., "Does Cigarette Price Influence Adolescent Experimentation?," *Journal of Health Economics* 20:261-270, 2001; Evans, W & Huang, L, *Cigarette Taxes and Teen Smoking: New Evidence from Panels of Repeated Cross-Sections*, working paper, April 15, 1998; Harris, J & Chan, S, "The Continuum-of-Addiction: Cigarette Smoking in Relation to Price Among Americans Aged 15-29," *Health Economics Letters* 2(2):3-12, February 1998, <http://www.mit.edu/people/jeffrey/HarrisChanHEL98.pdf>. U.S. Department of Health and Human Services (HHS), *Reducing Tobacco Use: A Report of the Surgeon General*, Atlanta, Georgia: HHS, CDC, National Center for Chronic Disease Prevention and Health Promotion, Office on Smoking and Health, 2000, https://archive.cdc.gov/www_cdc.gov/tobacco/sgr/2000/index.htm HHS, *The Health Consequences of Smoking: 50 Years of Progress. A Report of the Surgeon General*, Atlanta, GA: HHS, CDC, National Center for Chronic Disease Prevention and Health Promotion, Office on Smoking and Health, 2014, https://www.ncbi.nlm.nih.gov/books/NBK179276/pdf/Bookshelf_NBK179276.pdf. See also, Campaign for Tobacco-Free Kids (CTFK), *Raising Cigarette Taxes Reduces Smoking, Especially Among Kids (and the Cigarette Companies Know It)*, <http://www.tobaccofreekids.org/research/factsheets/pdf/0146.pdf>.

⁴ HHS, *The Health Consequences of Smoking: 50 Years of Progress. A Report of the Surgeon General*, 2014. Additional statements in support of tobacco tax increases are attached to this testimony. Additional statements in support of tobacco tax increases are available at CTFK

factsheet, *Raising Cigarette Taxes Reduces Smoking, Especially Among Kids (and the Cigarette Companies Know It)*, <https://assets.tobaccofreekids.org/factsheets/0146.pdf> and CTFK factsheet, *Excerpts from the 2012 & 2014 Surgeon General's Reports Supporting Tobacco Tax Increases*, <https://assets.tobaccofreekids.org/factsheets/0372.pdf>.

⁵ National Cancer Institute, World Health Organization, *The Economics of Tobacco and Tobacco Control*, Monograph 21, 2016, <https://cancercontrol.cancer.gov/brp/tcrb/monographs/monograph-21>. Institute of Medicine (IOM), *Ending the tobacco problem: A blueprint for the nation*, Washington, DC: The National Academies Press, 2007, <https://nap.nationalacademies.org/catalog/11795/ending-the-tobacco-problem-a-blueprint-for-the-nation>. IOM, *Taking Action to Reduce Tobacco Use*, Washington, DC: National Academy Press, 1998, <https://nap.nationalacademies.org/catalog/6060/taking-action-to-reduce-tobacco-use>. World Health Organization (WHO), *WHO technical manual on tobacco tax policy and administration*, 2021, <https://www.who.int/publications/i/item/9789240019188>. The World Bank, *Curbing the Epidemic: Governments and the Economics of Tobacco Control*, May 1999, <https://documents1.worldbank.org/curated/en/914041468176678949/pdf/multi-page.pdf>. See also, CTFK, *Raising Cigarette Taxes Reduces Smoking, Especially Among Kids (and the Cigarette Companies Know It)*, <http://www.tobaccofreekids.org/research/factsheets/pdf/0146.pdf>.

⁶ See CTFK factsheet, *Significant Tobacco Tax Increases Reduce Tobacco Use, Particularly among Youth, Despite Tobacco Company Price Discounts and Promotional Efforts*, <https://assets.tobaccofreekids.org/factsheets/0402.pdf>.

⁷ HHS, *Eliminating Tobacco-Related Disease and Death: Addressing Disparities—A Report of the Surgeon General*, Atlanta, GA: U.S. Department of Health and Human Services, Centers for Disease Control and Prevention, National Center for Chronic Disease Prevention and Health Promotion, Office on Smoking and Health, 2024, at 598, <https://www.hhs.gov/sites/default/files/2024-sgr-tobacco-related-health-disparities-full-report.pdf>.

⁸ CDC, *Best Practices for Comprehensive Tobacco Control Programs—2014*, <https://www.cdc.gov/tobacco/stateandcommunity/guides/pdfs/2014/comprehensive.pdf>.

⁹ National Research Council (NRC) & Institute of Medicine (IOM), *Understanding the U.S. Illicit Tobacco Market: Characteristics, Policy Context, and Lessons from International Experiences*, Committee on the Illicit Tobacco Market: Collection and Analysis of the International Experience, P. Reuter and M. Majmundar, Eds. Committee on Law and Justice, Division of Behavioral and Social Sciences and Education. Board on Population Health and Public Health Practice, Institute of Medicine. Washington, DC: The National Academies Press, 2015, <https://www.nap.edu/catalog/19016/understanding-the-us-illicit-tobacco-market-characteristics-policy-context-and>.

¹⁰ Data from Orzechowski & Walker, *The Tax Burden on Tobacco* monthly reports [an industry-funded report].

¹¹ Data from Orzechowski & Walker, *The Tax Burden on Tobacco* monthly reports [an industry-funded report].

¹² Mattson, LR, Chaloupka, FJ, & Boyle, R, *Get the Facts: Minnesota's 2013 Tobacco Tax Increase is Improving Health*, February 10, 2015, https://tobacconomics.org/uploads/misc/2015/02/2013-Tobacco-Tax-White-Paper_FINAL_10Feb15.pdf.

¹³ Data from Orzechowski & Walker, *The Tax Burden on Tobacco* monthly reports [an industry-funded report].

¹⁴ Data from Orzechowski & Walker, *The Tax Burden on Tobacco* monthly reports [an industry-funded report].

¹⁵ See Campaign for Tobacco-Free Kids, et al., *Deadly Alliance: How Big Tobacco and Convenience Stores Partner to Hook Kids and Fight Life-Saving Policies*, October, 2023, <https://www.tobaccofreekids.org/what-we-do/industry-watch/deadly-alliance>.

¹⁶ Tauras, JA & Chaloupka, FJ, *The Economic Effects of Cigarette Sales and Flavor Bans on Tobacco Retail Businesses*, *Tobacconomics*, 2023, <https://www.economicsforhealth.org/research/the-economic-effects-of-cigarette-sales-and-flavor-bans-on-tobacco-retail-businesses/>.

¹⁷ Warner, K, et al., "Employment implications of declining tobacco product sales for the regional economies of the United States," *Journal of the American Medical Association (JAMA)* 275(16):1241-6, April 24, 1996. Warner, K, "Implications of a nicotine-free society," *Journal of Substance Abuse* 1(3):359-68, 1989. Warner, K & Fulton, G, "The economic implications of tobacco product sales in a non-tobacco state," *JAMA* 271(10):771-6, March 9, 1994. Golden, SD, et al., "Trends in the Number and Type of Tobacco Product Retailers, United States, 2000-2017," *Nicotine & Tobacco Research* 24(1):77-84, 2022. Huang, J & Chaloupka, FJ, "The Economic Impact of State Cigarette Taxes and Smoke-free Air Policies on Convenience Stores," *Tobacco Control* 22(2):91-6, 2013. Ribisl, KM, Evans, WN, & Feighery, EC, "Falling cigarette consumption in the U.S. and the impact upon tobacco retailer employment," in Bearman, P, Neckerman, K, & Wright, L, eds. *Social and Economic Consequences of Tobacco Control Policy*, New York: Columbia University Press, 2011.

¹⁸ CDC, *Best Practices for Comprehensive Tobacco Control Programs*, 2014; CDC, Smoking Attributable Mortality, Morbidity and Economic Costs (SAMMEC), <https://archive.cdc.gov/#/details?url=https://www.cdc.gov/statesystem/HealthConsequencesandCosts.html>; Shrestha, SS, et al., "Cost of Cigarette Smoking—Attributable Productivity Losses, U.S., 2018," *American Journal of Preventive Medicine* 63(4):478-485, 2022.

¹⁹ Summers, LH, "Taxes for health: evidence clears the air," *The Lancet*, published online April 4, 2018, [http://dx.doi.org/10.1016/S0140-6736\(18\)30629-9](http://dx.doi.org/10.1016/S0140-6736(18)30629-9).

²⁰ CTFK, *Tobacco Tax Increases Benefit Lower-Income Smokers & Families*, <https://assets.tobaccofreekids.org/factsheets/0147.pdf>. See also, U.S. Centers for Disease Control and Prevention (CDC), "Responses to Cigarette Prices By Race/Ethnicity, Income, and Age Groups – United States 1976-1993," *Morbidity and Mortality Weekly Report* 47(29):605-609, July 31, 1998, <http://www.cdc.gov/mmwr/preview/mmwrhtml/00054047.htm>.

²¹ HHS, *Eliminating Tobacco-Related Disease and Death: Addressing Disparities—A Report of the Surgeon General*, 2024, at 717.

²² Giovanni, J, "Come to Cancer Country; USA; Focus," *The Times of London*, August 2, 1992 [quoting Dave Goerlitz, RJ Reynolds' lead Winston model for seven years, re what an R.J. Reynolds executive replied to him when Goerlitz asked why the executive did not smoke].

²³ Wells Fargo Securities, "Tobacco Talk"—Q4 U.S. Retailer Survey, January 27, 2015.



RAISING CIGARETTE TAXES REDUCES SMOKING, ESPECIALLY AMONG KIDS (AND THE CIGARETTE COMPANIES KNOW IT)

Based on a comprehensive review of evidence, the Surgeon General has called raising prices on cigarettes "one of the most effective tobacco control interventions" because increasing price is proven to reduce smoking, especially among kids.¹ However, the cigarette companies have opposed tobacco tax increases by arguing that raising cigarette prices would not reduce adult or youth smoking. But the companies' internal documents, disclosed in the tobacco lawsuits, show that they know very well that raising cigarette prices is one of the most effective ways to prevent and reduce smoking, especially among kids. The World Health Organization stated it succinctly, "Tobacco taxes work. This is why the industry invests so much money and effort in blocking large tax increases and other effective tax policy reforms."²

- Philip Morris: *Of all the concerns, there is one - taxation - that alarms us the most. While marketing restrictions and public and passive smoking [restrictions] do depress volume, in our experience taxation depresses it much more severely. Our concern for taxation is, therefore, central to our thinking . . .*³
- Philip Morris: *When the tax goes up, industry loses volume and profits as many smokers cut back.*⁴
- RJ Reynolds: *If prices were 10% higher, 12-17 incidence [youth smoking] would be 11.9% lower.*⁵
- Philip Morris: *It is clear that price has a pronounced effect on the smoking prevalence of teenagers, and that the goals of reducing teenage smoking and balancing the budget would both be served by increasing the Federal excise tax on cigarettes.*⁶
- Philip Morris: *Jeffrey Harris of MIT calculated...that the 1982-83 round of price increases caused two million adults to quit smoking and prevented 600,000 teenagers from starting to smoke...We don't need to have that happen again.*⁷
- Philip Morris: *A high cigarette price, more than any other cigarette attribute, has the most dramatic impact on the share of the quitting population...price, not tar level, is the main driving force for quitting.*⁸

[For more on cigarette company documents and price/tax increases see the 2002 study in the *Tobacco Control* journal, "Tax, Price and Cigarette Smoking: Evidence from the Tobacco Documents."⁹]

The cigarette companies have even publicly admitted the effectiveness of tax increases to deter smoking in their required filings with the U.S. Securities and Exchange Commission.

- Philip Morris: *Tax increases are expected to continue to have an adverse impact on sales of tobacco products by our tobacco subsidiaries, due to lower consumption levels...* [10-Q Report, November 3, 2008]
- Lorillard Tobacco: *We believe that increases in excise and similar taxes have had an adverse impact on sales of cigarettes. In addition, we believe that future increases, the extent of which cannot be predicted, could result in further volume declines for the cigarette industry, including Lorillard Tobacco...* [10-Q Report, November 4, 2008]
- R.J. Reynolds: *Together with manufacturers' price increases in recent years and substantial increases in state and federal taxes on tobacco products, these developments have had and will likely continue to have an adverse effect on the sale of tobacco products.* [10-Q Report, October 24, 2008]

Or, as the Convenience Store News put it: *"It's not a hard concept to grasp -- as taxes on cigarettes goes up, sales of cigarettes go down."*¹⁰

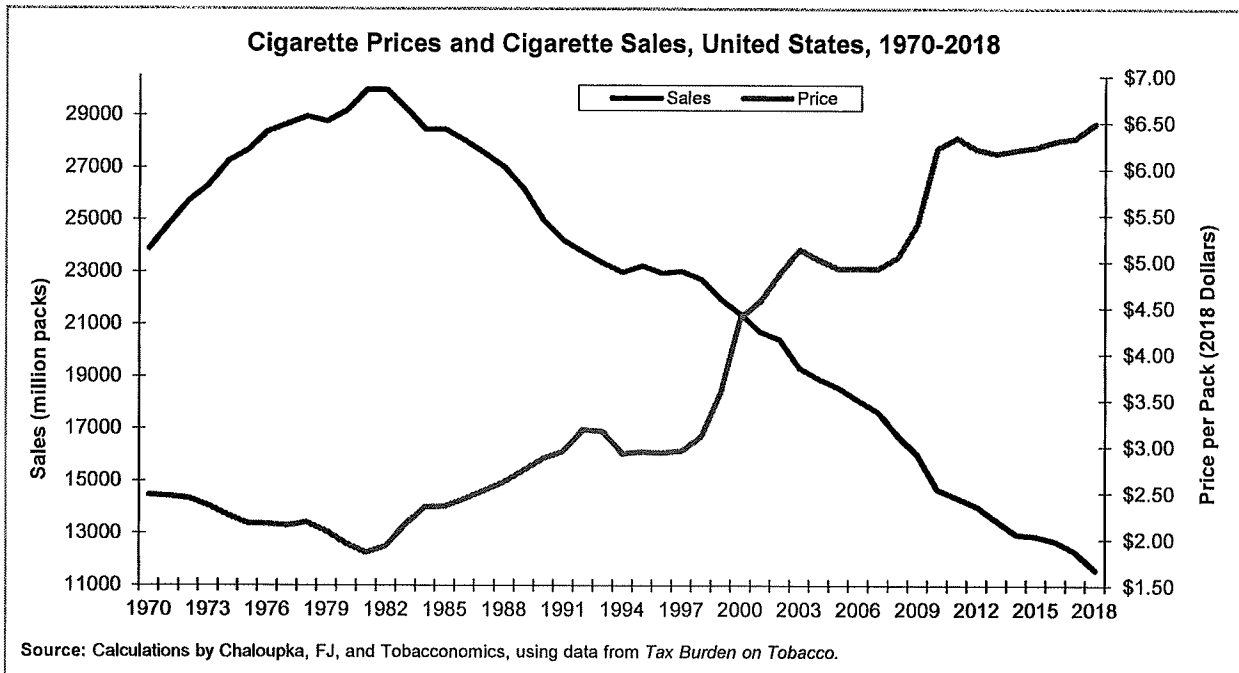
Economic Research Confirms That Cigarette Tax Increases Reduce Smoking. Numerous economic studies in peer-reviewed journals have documented that cigarette tax or price increases reduce both adult and underage smoking. The general consensus is that nationally, every 10 percent increase in the real price of cigarettes reduces adult smoking by about two percent, reduces smoking among young adults by about 3.5 percent, reduces the number of kids who smoke by six or seven percent, and reduces overall cigarette consumption by approximately three to five percent.¹¹ Research studies have also found that:

- Cigarette price and tax increases work even more effectively to reduce smoking among Blacks, Hispanics, and lower-income smokers.¹²

- A cigarette tax increase that raises prices by ten percent will reduce smoking among pregnant women by seven percent, preventing thousands of spontaneous abortions and still-born births, and saving tens of thousands of newborns from suffering from smoking-affected births and related health consequences.¹³
- Higher taxes on smokeless tobacco reduce its use, particularly among young males; and increasing cigar prices through tax increases reduce adult and youth cigar smoking.¹⁴
- By reducing smoking levels, cigarette tax increases reduce secondhand smoke exposure among nonsmokers, especially children and pregnant women.

Increasing Cigarette Prices and Declining Consumption

Although there are many other factors involved, the trends in cigarette prices and overall U.S. cigarette consumption from 1970 to 2017 show that there is a strong correlation between increasing prices and decreasing consumption.



While U.S. cigarette prices are largely controlled by the tobacco companies' price-setting decisions, increases in federal and state cigarette taxes also impact prices. Since 1970, the federal tax on cigarettes increased from eight cents to \$1.01 per pack, with the largest one-time increase of 61.66 cents per pack occurring in 2009. Meanwhile, the average state cigarette tax has increased from 10 cents to \$1.97 per pack today. Without these federal and state tax increases, U.S. cigarette prices would be much lower and U.S. smoking levels would be much higher.

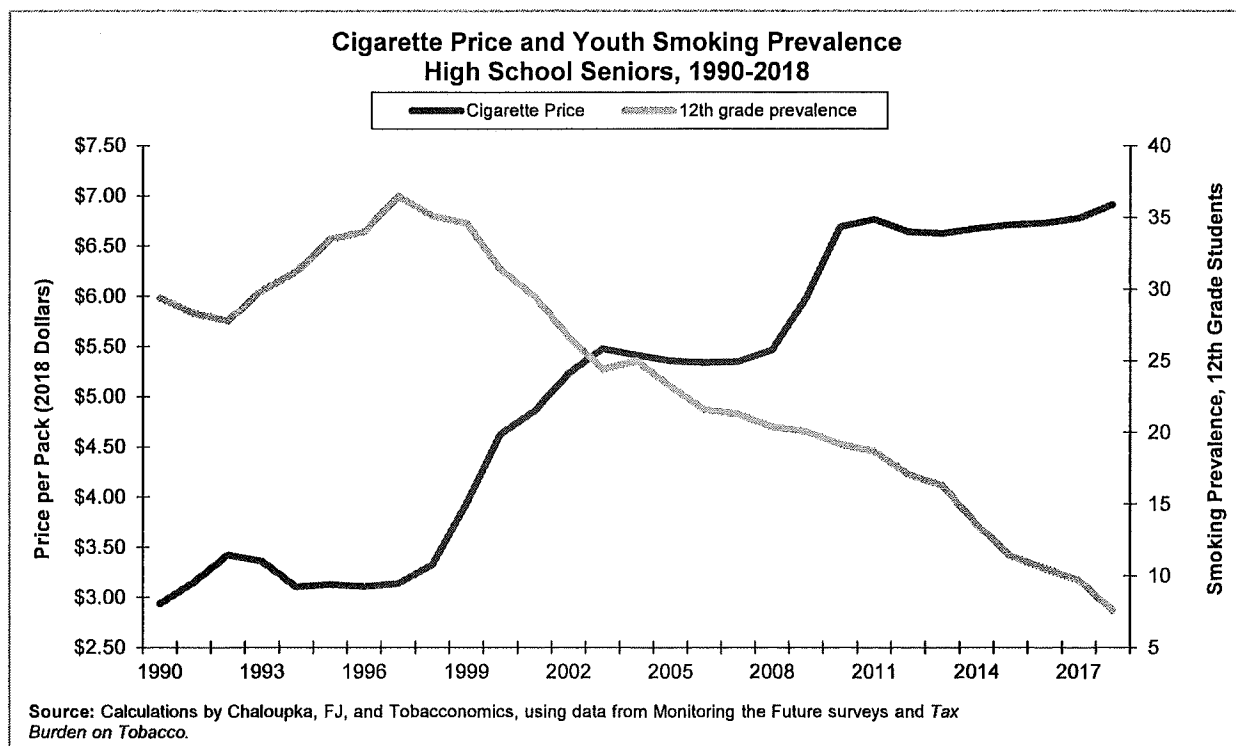
2009 Federal Experience. After the 2009 federal tobacco tax increase passed, calls to the national quitline (1-800-QUITNOW), which provides assistance to people who want to quit, increased by 30 percent in the 12 months after the increase compared to the 12 months before.¹⁵ In 2009, national pack sales declined by 8.3 percent— the largest one-year decline since 1932.

State Experiences. In every single state that has significantly raised its cigarette tax rate, pack sales have gone down sharply.¹⁶ While some of the decline in pack sales comes from interstate smuggling and from smokers going to other lower-tax states to buy their cigarettes, reduced consumption from smokers quitting and cutting back plays a more powerful role. As shown above, nationwide data – which count both legal in-state purchases and packs purchased through cross-border, Internet, or smuggled sales – show that overall packs sales go down as state cigarette tax increases push up the average national price.

Data show that state cigarette tax increases are prompting many smokers to quit or cutback. For example, after Oklahoma's \$1.00 per pack cigarette tax increase went into effect on July 1, 2018, its Tobacco Helpline

saw an 85 percent increase in registrations in the first month compared to the same period the year before.¹⁷ Similarly, Wisconsin Quit Line received a record-breaking 20,000 calls in the first two months after its \$1.00 per cigarette pack increase (it typically receives 9,000 calls per year).¹⁸ Likewise, in Texas and Iowa, which each increased their cigarette taxes by \$1.00 in 2007, the number of calls to the state quitlines were much higher compared to the year before.¹⁹ It is also clear that these efforts to quit by smokers after tax increases translate directly into lower future smoking rates. In Washington state, for example, adult smoking from the year before its 60-cent cigarette tax increase in 2002 to the year afterwards declined from 22.6 to 19.7 percent, reducing the number of adult smokers in the state by more than 100,000, despite overall population increases.²⁰

Prices and Youth Smoking Rates. The chart below shows the association between youth smoking prevalence and cigarette pack prices. As prices climbed in the late 1990s and early 2000s, youth smoking rates declined, but as the price decreased between 2003 and 2005 (along with funding for tobacco prevention programs in many states), youth rates increased. The large federal tobacco tax increase in 2009, as well as other state tax increases, helped drive further declines in youth smoking rates.



Researchers found that the 61.66-cent federal cigarette tax rate increase on April 1, 2009 had a substantial and immediate impact on youth smoking. The percentage of students who reported smoking in the past 30 days dropped between 9.7 percent and 13.3 percent immediately following the tax increase, resulting in an estimated 220,000 to 287,000 fewer current smokers among middle and high school students in May 2009.²¹

Expert Conclusions on Cigarette Prices and Smoking Levels

- The 2024 Surgeon General’s Report, *Eliminating Tobacco-Related Disease and Death: Addressing Disparities*, concluded, “The evidence is sufficient to conclude that increases in tobacco product prices will reduce tobacco use to a greater extent among people of lower SES than they do for people of higher SES. Youth are especially price-sensitive, and price increases could help reduce tobacco use among people from all population groups at the age when they are most likely to begin smoking.”²²
- The World Health Organization (WHO)’s 2021 *Technical Manual on Tobacco Tax Policy and Administration* stated, “The evidence is clear: significant increases in excise taxes that lead to price increases have consistently proven to be the most effective, as well as the most cost-effective, mechanism for reducing tobacco consumption.”²³

- The National Cancer Institute (NCI) and WHO concluded in their 2017 report, *The Economics of Tobacco and Tobacco Control*, "A substantial body of research, which has accumulated over many decades and from many countries, shows that significantly increasing the excise tax and price of tobacco products is the single most consistently effective tool for reducing tobacco use. Significant increases in tobacco taxes and prices reduce tobacco use by leading some current users to quit, preventing potential users from initiating use, and reducing consumption among current users."²⁴
- The 2014 Surgeon's General Report recommends increasing tobacco taxes to reduce or prevent tobacco use. Specifically, the report states, "Evidence shows that large tax and, hence, price increases will decrease tobacco use each time they are implemented."²⁵
- In November 2012, the Community Preventive Services Task Force, under the U.S. Department of Health and Human Services, completed a thorough review of recent evidence on the effectiveness of tobacco product price increases, including increasing tobacco taxes. Based on that work, the Task Force "recommends interventions that increase the unit price of tobacco products based on strong evidence of effectiveness in reducing tobacco use. Evidence is considered strong based on findings from studies demonstrating that increasing the price of tobacco products: Reduces the total amount of tobacco consumed; Reduces the prevalence of tobacco use; Increases the number of tobacco users who quit; Reduces initiation of tobacco use among young people; Reduces tobacco-related morbidity and mortality."²⁶
- The 2012 Surgeon General's report, *Preventing Tobacco Use Among Youth and Young Adults*, stated, "Federal, state, and local taxes that raise prices on tobacco products improve public health by reducing initiation, prevalence, and intensity of smoking among young people. Comprehensive reviews of the literature on the effect of price on tobacco consumption estimate a 3–5% reduction in overall cigarettes consumed as a result of a 10% increase in cigarette prices, and youth and young adults have proven to be even more responsive than adults to higher cigarette prices."²⁷
- In its 2007 report, *Ending the Tobacco Problem: A Blueprint for the Nation*, the National Academy of Sciences' Institute of Medicine recommends raising cigarette taxes in states with low rates and indexing them to inflation, to reduce cigarette consumption and to provide money for tobacco control. The report states, "Tobacco excise tax revenues pose a potential funding stream for state tobacco control programs. Setting aside about one-third of the per-capita proceeds from tobacco excise taxes would help states fund programs at the level suggested by CDC."²⁸
- The President's Cancer Panel's 2007 report, *Promoting Healthy Lifestyles*, advised increasing state tobacco taxes, stating, "Increases in tobacco excise taxes, which are passed along to consumers in the form of higher tobacco product prices, have proven highly effective in reducing tobacco use by promoting cessation among current users, discouraging relapse among former users, preventing initiation among potential users, and reducing consumption among those who continue to use tobacco. These revenues also provide crucial dollars needed to fund anti-tobacco efforts."²⁹
- The 2000 U.S. Surgeon General's Report, *Reducing Tobacco Use*, found that raising tobacco-product prices decreases the prevalence of tobacco use, particularly among kids and young adults, and that tobacco tax increases produce "substantial long-term improvements in health." From its review of existing research, the report concluded that raising tobacco taxes is one of the most effective tobacco prevention and control strategies.³⁰
- Wall Street tobacco industry analysts have long recognized the powerful role increased cigarette taxes and rising cigarette prices play in reducing U.S. smoking levels. For example, a December 1998 "Sensitivity Analysis on Cigarette Price Elasticity" by Credit Suisse First Boston Corporation settled on a "conservative" estimate that cigarette consumption will decline by four percent for every 10 percent increase in price.
- In its 1998 report, *Taking Action to Reduce Tobacco Use*, the National Academy of Sciences' Institute of Medicine concluded, "the single most direct and reliable method for reducing consumption is to increase the price of tobacco products, thus encouraging the cessation and reducing the level of initiation of tobacco use."³¹

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More information on state tobacco taxes is available at
http://www.tobaccofreekids.org/facts_issues/fact_sheets/policies/tax/us_state_local.

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