



## CAMPAIGN FOR TOBACCO-FREE KIDS TOBACCO TAX RESOURCES

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**Most of the Campaign's Tobacco Tax Factsheets and materials are on the Campaign website at:**

[http://www.tobaccofreekids.org/facts\\_issues/fact\\_sheets/policies/tax/](http://www.tobaccofreekids.org/facts_issues/fact_sheets/policies/tax/). Examples include: *Raising Cigarette Taxes Reduces Smoking, Especially Among Kids (& the Cigarette Companies Know It)*, and *Responses to Misleading & Inaccurate Cigarette Company Arguments Against State Tobacco Tax Increases* [full list, below].

**State-Specific Tobacco Tax Factsheets available upon request (not available online):**

To request state-specific versions of the following factsheets, contact Ann Boonn, [aboonn@tobaccofreekids.org](mailto:aboonn@tobaccofreekids.org).

- *Benefits from a Cigarette Tax Increase of \$\_\_\_ Per Pack in [State]*
- *Projected Medicaid Program Savings in [State] From A \$\_\_\_ Cigarette Tax Increase*
- *A State Cigarette Tax Increase Will Not Harm [State's] Tobacco Farmers*
- *Tobacco Tax Equity Memo*
- Factsheets with tables showing benefits and revenues from range of different tax increase amounts
- Factsheets comparing projected revenues and benefits from competing proposed amounts
- Factsheets comparing projected benefits from a one-time increase instead of multi-year increase
- State-specific memo on creating tax equity for all tobacco products

**General Resources to Support Tobacco Tax Increases and Related Legislative Efforts:**

- Checklist of key items and issues to consider whenever cigarette tax increases are proposed (upon request)
- Factsheet: *Responses to Misleading & Inaccurate Cigarette Company Arguments Against State Tobacco Tax Increases*, <http://tobaccofreekids.org/research/factsheets/pdf/0227.pdf>
- Model letter to state fiscal office re revenue projections for any state tobacco tax increase proposals (request)
- Model legislation re annual public state reports on revenues and benefits from state taxes on different types of tobacco products (request)
- Help with analysis of specific legislative proposals or with drafting legislation (request)
- Model tax-equity legislation to set all OTP tax rates so they parallel state cigarette tax and rise with it (request)
- Model legislation to establish minimum legal prices for all tobacco products (request)
- Factsheet: *State Options to Prevent and Reduce Cigarette Smuggling and to Block Other Illegal State Tobacco Tax Evasion*, <http://tobaccofreekids.org/research/factsheets/pdf/0274.pdf>.

**Resources on Smokeless Tobacco Taxes and the Weight-Based vs. Percentage-of-Price Issue:**

- *The Best Way to Tax Smokeless Tobacco*, <http://www.tobaccofreekids.org/research/factsheets/pdf/0282.pdf>
- *State Benefits from Increasing Smokeless Tobacco Tax Rates*, <http://www.tobaccofreekids.org/research/factsheets/pdf/0180.pdf>
- *Closing Weight-Based Tax Loopholes for the New Generation of Low Weight Moist Snuff Smokeless Tobacco Products*, <http://www.tobaccofreekids.org/research/factsheets/pdf/0355.pdf>
- Guidance sheet with model legislative text on improving state tax systems for smokeless or all OTPs (request)
- Guidance on improving smokeless, moist snuff, or OTP definitions (request)
- Graph showing revenue losses from weight-based taxes – and how to fix them (request)
- Graph showing different state revenues from different moist snuff tax systems (request)
- Model letter to state fiscal office re revenue projections for weight-based change proposals (request)
- Graphic showing different types of “moist snuff” with vastly different weights per dose (request)
- Model legislation to place state NPM fee on smokeless companies that do not join the Smokeless MSA (request)

**Resources on Roll-Your-Own Tobacco:**

- *The Problem with Roll-Your-Own (RYO) Tobacco*, <http://www.tobaccofreekids.org/research/factsheets/pdf/0336.pdf>
- Model legislation on improving cigarette, roll-your-own tobacco, and other tobacco product definitions (request)

**Resources on Cigar Taxes and the “Small Cigar” Cigarette Problem:**

- *How to Make State Cigar Tax Rates Fair and Effective*, <http://www.tobaccofreekids.org/research/factsheets/pdf/0335.pdf>

- Model legislation on improving cigarette and cigar definitions (request)

#### **Resources on High-Tech Tax Stamps:**

- *The Case for High-Tech Cigarette Tax Stamps*, <http://www.tobaccofreekids.org/research/factsheets/pdf/0310.pdf>
- *The Michigan Story: Cigarette Tax Increases, New Revenues, and the Value of Tax Stamps*, <http://www.tobaccofreekids.org/research/factsheets/pdf/0279.pdf>
- Model legislation for establishing a high-tech tax stamp (request)

#### **Tobacco Tax Increases for Health Care and Tobacco Prevention:**

- *Using Tobacco Tax Increases to Fund Comprehensive Tobacco Prevention Programs*, <http://www.tobaccofreekids.org/research/factsheets/pdf/0295.pdf>
- *Tax Increases Are Not Enough - States Must Also Invest in Tobacco Prevention Programs*, <http://www.tobaccofreekids.org/research/factsheets/pdf/0221.pdf>
- *Using State Cigarette Tax Increases To Replace Any Reduced or Delayed Settlement Payments*, <http://www.tobaccofreekids.org/research/factsheets/pdf/0067.pdf>
- Model legislation for stabilizing state tobacco revenues [via automatic tax increases] and directing surplus payments to tobacco prevention (upon request)

**To request materials not available online or to obtain other TFK assistance, please contact:  
Ann Boonn, [aboonn@tobaccofreekids.org](mailto:aboonn@tobaccofreekids.org)**

#### **State Tobacco Tax Factsheets Available on Campaign Website**

[http://www.tobaccofreekids.org/facts\\_issues/fact\\_sheets/policies/tax/us\\_state\\_local/](http://www.tobaccofreekids.org/facts_issues/fact_sheets/policies/tax/us_state_local/)

- *Raising Cigarette Taxes Reduces Smoking, Especially Among Kids (and the Cigarette Companies Know It)*
- *Tobacco Tax Increases are a Reliable Source of Substantial New State Revenue*
- *Responses to Misleading & Inaccurate Cigarette Company Arguments Against State Tobacco Tax Increases*
- *The Many Ways States Can Raise Revenue While Also Reducing Tobacco Use and Its Many Harms & Costs*
- *The Case for High-Tech Cigarette Tax Stamps*
- *State Cigarette Excise Tax Rates & Rankings*
- *Map Showing State Cigarette Tax Rates*
- *Top Combined State-Local Cigarette Tax Rates (State plus County plus City)*
- *Local Government Cigarette Tax Rates*
- *Cigarette Tax Increases By State Per Year*
- *State Cigarette Tax Increases (& Recessions) Since 1980*
- *State Cigarette Tax Increases Since January 1, 2002, With Political Party of Sitting Governor & Legislature*
- *State Cigarette Tax Rates & Rank, Date of Last Increase, Annual Pack Sales & Revenues, and Related Data*
- *State Cigarette Taxes & Projected Benefits From Increasing Them*
- *State Excise & Sales Taxes Per Pack of Cigarettes - Total Amounts and State Rankings*
- *Raising State Cigarette Taxes Always Increases State Revenues and Always Reduces Smoking*
- *Pregnancy-Related Benefits and Cost Savings From Raising Cigarette Taxes*
- *State Cigarette Tax Increases Benefit Lower-Income Smokers and Families*
- *State Cigarette Tax Increases, Retailers, and Jobs*
- *State Cigarette Tax Increases Will Not Hurt U.S. Tobacco Growers or Cigarette Factory Workers*
- *Cigarette Tax Increases vs. Cigarette Company Price Increases (Compared to Avg Retail Prices 1993-2008)*
- *Trends in Average State Cigarette Tax Rates*
- *Effect of State Tobacco-Tax Increases on MSA and Phase II Payments to the States*
- *State Cigarette Tax Increases and State Tobacco Settlement Revenues*
- *State Tobacco Tax Hikes to Replace MSA Funds*
- *The New York City Experience: New Revenues from a \$1.42 Per Pack Cigarette Tax Increase*
- *The Michigan Story: Cigarette Tax Increases, New Revenues, and the Value of Tax Stamps*
- *State Benefits from Increasing Smokeless Tobacco Tax Rates*
- *The Best Way to Tax Smokeless Tobacco*
- *Closing Weight-Based Tax Loopholes for the New Generation of Low Weight Moist Snuff Smokeless Tobacco Products*
- *State Excise Tax Rates for Non-Cigarette Tobacco Products*
- *Taxation of Smokeless Tobacco: Percentage of Price vs. Net Weight (American Lung Association, April 2001)*
- *Benefits of Raising the Cigarette Tax in Nine Southern States to Meet the National Average*
- *Explanations & Sources for TFK Projections of New Revenues & Benefits from State Cigarette Tax Increases*
- *Voters in All States Support Significant Increases in State Cigarette Taxes*
- *How to Make State Cigar Tax Rates Fair and Effective*
- *The Problem with Roll-Your-Own (RYO) Tobacco*