

Codebook for Tobacco Pricing Strategies

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Tobacco Pricing Strategies

As federal public health funding decreases and regulatory protections are scaled back, the role of states in promoting health and well-being is increasingly important. The Promoting Health and Cost Control in States (PHACCS) project focuses on state level policies that can be adopted and implemented to promote health and control cost growth. As part of that project, the Policy Surveillance Program has worked with Trust for America's Health to create this dataset, which focuses on tobacco pricing strategy laws as of September 1, 2019.

This codebook should be used in conjunction with the statistical data extract that can be downloaded from the dataset homepage by clicking on the Data button. There are four standard variables in every LawAtlas dataset. They are:

JURISDICTION

This is a dropdown selection in each coding form. It includes the jurisdictions coded in the dataset.

EFFECTIVE DATE

This date (MM/DD/YYYY) is the most recent effective date of the legal text captured for this place. The effective date represents the date the policy coded was put into effect.

VALID THROUGH DATE

This date (MM/DD/YYYY) is either the last date a law or policy was in effect prior to an amendment or the last date the researcher confirmed the law or policy was in effect during the research process.

LEGAL TEXT

This is a text box that captures all legal text relevant to the coding questions. This will not download into Microsoft Excel.

Questions	
Question 1:	Does the state tax cigarettes?
Question Type:	Binary - mutually exclusive
Variable Name 1:	cigarette tax
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 2:	
Question 2:	What type of tax is applied?
Question Type:	Categorical - check all that apply
Variable Name 2:	cigarette tax type_Specific excise tax
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 3:	
Question 3:	What type of tax is applied?
Question Type:	Categorical - check all that apply
Variable Name 3:	cigarette tax type_Additional state sales tax
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 4:	
Question 4:	What type of tax is applied?
Question Type:	Categorical - check all that apply
Variable Name 4:	cigarette tax type_Use tax
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 5:	
Question 5:	Does the state law ultimately pass the tax on to the consumer?
Question Type:	Binary - mutually exclusive
Variable Name 5:	cig_tax_consumer
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes

Question 6:	Can the total amount be calculated from the law?
Question Type:	Binary - mutually exclusive
Variable Name 6:	cigarette tax calculate
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 7:	What is the total amount of the tax?
Question Type:	Categorical - mutually exclusive
Variable Name 7:	cigarette tax total
Variable Values:	0, 1, 2, 3, 4
Value Label:	0 = Less than \$1.00
Value Label:	1 = \$1.00 - \$1.99
Value Label:	2 = \$2.00 - \$2.99
Value Label:	3 = \$3.00 - \$3.99
Value Label:	4 = \$4.00 - \$4.99
Question 8:	Which state fund receives the tax?
Question Type:	Categorical - check all that apply
Variable Name 8:	cigarette tax fund_General fund
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 9:	Which state fund receives the tax?
Question Type:	Categorical - check all that apply
Variable Name 9:	cigarette tax fund_Education fund
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 10:	Which state fund receives the tax?
Question Type:	Categorical - check all that apply
Variable Name 10:	cigarette tax fund_Health fund
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes

Question 11:	Which state fund receives the tax?
Question Type:	Categorical - check all that apply
Variable Name 11:	cigarette tax fund_Cancer fund
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 12:	Which state fund receives the tax?
Question Type:	Categorical - check all that apply
Variable Name 12:	cigarette tax fund_Tobacco specific fund
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 13:	Which state fund receives the tax?
Question Type:	Categorical - check all that apply
Variable Name 13:	cigarette tax fund_Administrative costs
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 14:	Which state fund receives the tax?
Question Type:	Categorical - check all that apply
Variable Name 14:	cigarette tax fund_Local jurisdictions in the state receive tax revenue
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 15:	Which state fund receives the tax?
Question Type:	Categorical - check all that apply
Variable Name 15:	cigarette tax fund_Tax revenue stream is not specified in the law
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 16:	What other tobacco products are taxed at a distinct rate?

Question Type:	Categorical - check all that apply
Variable Name 16:	other tobacco products_Smoking tobacco
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 17:	What other tobacco products are taxed at a distinct rate?
Question Type:	Categorical - check all that apply
Variable Name 17:	other tobacco products_Cavendish tobacco
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 18:	What other tobacco products are taxed at a distinct rate?
Question Type:	Categorical - check all that apply
Variable Name 18:	other tobacco products_Cigarette papers
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 19:	What other tobacco products are taxed at a distinct rate?
Question Type:	Categorical - check all that apply
Variable Name 19:	other tobacco products_Cigars
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 20:	What other tobacco products are taxed at a distinct rate?
Question Type:	Categorical - check all that apply
Variable Name 20:	other tobacco products_Little cigars
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 21:	What other tobacco products are taxed at a distinct rate?
Question Type:	Categorical - check all that apply
Variable Name 21:	other tobacco products_Cigar wraps

Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 22:	What other tobacco products are taxed at a distinct rate?
Question Type:	Categorical - check all that apply
Variable Name 22:	other tobacco products_Filtered cigars
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 23:	What other tobacco products are taxed at a distinct rate?
Question Type:	Categorical - check all that apply
Variable Name 23:	other tobacco products_Premium cigars
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 24:	What other tobacco products are taxed at a distinct rate?
Question Type:	Categorical - check all that apply
Variable Name 24:	other tobacco products_Chewing tobacco
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 25:	What other tobacco products are taxed at a distinct rate?
Question Type:	Categorical - check all that apply
Variable Name 25:	other tobacco products_Snuff
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 26:	What other tobacco products are taxed at a distinct rate?
Question Type:	Categorical - check all that apply
Variable Name 26:	other tobacco products_Moist snuff
Variable Values:	0, 1
Value Label:	0 = No

Value Label:	1 = Yes
Question 27:	What other tobacco products are taxed at a distinct rate?
Question Type:	Categorical - check all that apply
Variable Name 27:	other tobacco products_Snus
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 28:	What other tobacco products are taxed at a distinct rate?
Question Type:	Categorical - check all that apply
Variable Name 28:	other tobacco products_E-cigarettes
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 29:	What other tobacco products are taxed at a distinct rate?
Question Type:	Categorical - check all that apply
Variable Name 29:	other tobacco products_E-cigarette liquid
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 30:	What other tobacco products are taxed at a distinct rate?
Question Type:	Categorical - check all that apply
Variable Name 30:	other tobacco products_All other tobacco products taxed at same rate
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 31:	Does the state explicitly tax electronic cigarettes?
Question Type:	Binary - mutually exclusive
Variable Name 31:	Tax_ElectronicCigarettes
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes

Question 32:	What type of tax is levied?
Question Type:	Categorical - check all that apply
Variable Name 32:	toba_taxtyp1_Tax is levied by wholesale on the electronic cigarette
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 33:	What type of tax is levied?
Question Type:	Categorical - check all that apply
Variable Name 33:	toba_taxtyp1_Tax is applied per milliliter on electronic cigarette liquid
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 34:	What is the tax on electronic cigarettes?
Question Type:	Categorical - mutually exclusive
Variable Name 34:	toba_cigare
Variable Values:	0, 1, 2, 3, 4, 5, 6, 7, 8, 9, 10
Value Label:	0 = 1¢ per milliliter
Value Label:	1 = 5¢ per milliliter
Value Label:	2 = 7.5¢ per milliliter
Value Label:	3 = 10¢ per milliliter
Value Label:	4 = 12.5% of the wholesale price
Value Label:	5 = 15% of the wholesale price
Value Label:	6 = 30% of the wholesale price
Value Label:	7 = 40% of the wholesale price
Value Label:	8 = 92% of the wholesale price
Value Label:	9 = 95% of the wholesale price
Value Label:	10 = Tax rate cannot be calculated based on legal text
Question 35:	Does the state preempt the local taxation of tobacco?
Question Type:	Categorical - check all that apply
Variable Name 35:	preemption_Yes, cigarettes
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes

Question 36:	Does the state preempt the local taxation of tobacco?
Question Type:	Categorical - check all that apply
Variable Name 36:	preemption_Yes, non-cigarette tobacco products
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 37:	Does the state preempt the local taxation of tobacco?
Question Type:	Categorical - check all that apply
Variable Name 37:	preemption_No
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 38:	Does the state set minimum prices for tobacco?
Question Type:	Categorical - check all that apply
Variable Name 38:	toba_producminprice_Yes, cigarettes
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 39:	Does the state set minimum prices for tobacco?
Question Type:	Categorical - check all that apply
Variable Name 39:	toba_producminprice_Yes, non-cigarette tobacco products
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 40:	Does the state set minimum prices for tobacco?
Question Type:	Categorical - check all that apply
Variable Name 40:	toba_producminprice_No
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 41:	Does the state prohibit selling tobacco for less than cost?
Question Type:	Categorical - check all that apply

Variable Name 41:	toba_costless_Yes, cigarettes
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 42:	Does the state prohibit selling tobacco for less than cost?
Question Type:	Categorical - check all that apply
Variable Name 42:	toba_costless_Yes, non-cigarette tobacco products
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 43:	Does the state prohibit selling tobacco for less than cost?
Question Type:	Categorical - check all that apply
Variable Name 43:	toba_costless_No
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 44:	Does the state regulate combination sales for tobacco?
Question Type:	Categorical - check all that apply
Variable Name 44:	toba_combo_Yes, cigarettes
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 45:	Does the state regulate combination sales for tobacco?
Question Type:	Categorical - check all that apply
Variable Name 45:	toba_combo_Yes, non-cigarette tobacco products
Variable Values:	0, 1
Value Label:	0 = No
Value Label:	1 = Yes
Question 46:	Does the state regulate combination sales for tobacco?
Question Type:	Categorical - check all that apply
Variable Name 46:	toba_combo_No
Variable Values:	0, 1

Value Label:	0 = No
Value Label:	1 = Yes