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## Tobacco Taxes in the Southeastern US States: Views from Former Legislators

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### Abstract

**Objectives**—We examine influences on southeastern state legislators' actions related to tobacco tax increases.

**Methods**—In 2014, we interviewed 26 former state legislators in southeastern states via phone.

**Results**—Themes regarding factors impeding increasing tobacco taxes included: tobacco's legacy in the South, protecting vulnerable populations from increased cigarette costs, concern about economic impact, opposing “sin” taxes, concern about impact on reelection, and perceptions that constituents oppose all taxes. The major theme in support of increasing tobacco taxes was health concern. Prior attempts at passing legislation resulted in political leveraging, deal-making, or compromising.

**Conclusions**—Legislators' misperceptions of constituent opposition and impact on economy, among other impediments to increased tobacco taxes, must be addressed.

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Human Subjects Approval Statement

This study (IRB# 00067754) was approved by the Emory University Institutional Review Board.

Conflict of Interests Disclosure Statement

The authors declare no conflicts of interest.

## Keywords

tobacco control; tobacco taxation; alternative tobacco products; public health policy

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 health disparities among income and racial/ethnic groups, reduces tobacco-related morbidity and mortality, and substantially reduces healthcare and other health-related costs.<sup>1</sup> The most common policy approach to increasing the price of tobacco products is federal, state, or local legislation to increase the excise tax on tobacco products.<sup>1</sup> The nationwide average state cigarette tax is \$1.53 per pack. However, the southeastern US states are among the states with the lowest cigarette excise taxes. In the southeastern US,<sup>2</sup> cigarette taxes range from \$.37 in Georgia to \$1.34 in Florida, with the remainder being below \$.70.<sup>3</sup> Moreover, other tobacco products including small cigars (little cigars, cigarillos), new smokeless tobacco products (snus, dissolvable tobacco products), electronic cigarettes (e-cigarettes), and waterpipes or hookah are emerging in the tobacco market and are becoming increasingly popular.<sup>4,5</sup> Tobacco taxes rarely apply to these tobacco products. As such, these are emerging policy issues that are, for the most part, currently not being addressed.

The southeastern states are major laggards in adopting cigarette tax increases that would support the goal of reducing tobacco use and youth initiation. States in the southeastern US are among those with the highest prevalence of tobacco use, ranging as high as 28.3% among adults in Kentucky – the highest in the nation and well above the national average of 19.0%.<sup>6</sup> This may be due, in part, to the fact that these states also produce the largest amount of tobacco in the US. The southeastern US is home to 6 of the top 10 tobacco growing states in the US (North Carolina, Kentucky, Virginia, Tennessee, South Carolina, and Georgia, respectively).<sup>7</sup> Tobacco-growing states have fewer and/or weaker tobacco control policies (eg, fewer smoke-free settings, lower cigarette excise taxes) relative to those in non-tobacco-growing states despite the fact that the role of tobacco farming in the US economy and in the economies of tobacco-growing states has been in decline.<sup>8</sup> In fact, in 2012, tobacco farms accounted for less than half of one percent of both the total number of US farms and farm acreage and totaled less than one half of one percent of total US farm income.<sup>9</sup>

Congressional lawmakers from tobacco-growing states are less likely to vote in favor of tobacco control legislation, resulting in low tobacco taxes.<sup>10</sup> This may reflect a number of factors, including misperceptions of constituents' attitudes toward tobacco taxes or regarding the economic impact of tobacco taxes. One study of legislators from North Carolina, Texas, and Vermont – states chosen because of major differences in both their tobacco production economy and the strength of their tobacco control policies – found that *state* was a powerful predictor of legislators' intentions to vote for cigarette tax increases.<sup>11</sup> Legislators in Vermont and Texas versus North Carolina were 22 times and 10 times more likely to intend to vote for cigarette tax increases, respectively. This research suggests that the cultures of these states or the attitudes of legislators or constituents may be the major factors influencing intentions to vote for a cigarette tax increase. Another study documented

that, in Kentucky – where the political climate is similar to that of southern and border states,<sup>12</sup> legislators' opinions on tobacco control policy and their voting behavior during the 1998 Kentucky General Assembly differed by region. Legislators from tobacco growing regions in Kentucky were less receptive to raising cigarette taxes than legislators from other regions of the state. Thus, regional variation in political climate<sup>13-15</sup> and culture<sup>13</sup> impacts tobacco tax policy implementation.

The relative lack of support for tobacco control legislation also could reflect the fact that the personal values and attitudes of legislators are major determinants of voting decisions.<sup>16</sup> In one study, Oklahoma legislators reported that personal beliefs accounted for 63% of all voting decisions.<sup>17</sup> Specific to tobacco control policies, Kansas lawmakers cited personal values as the primary influence when they voted on a cigarette tax increase. Other research has found that legislators who own tobacco allotments are less likely to favor a wide range of tobacco control laws.<sup>18</sup> They also are less likely to support farm diversification and agricultural infrastructure measures to reduce the state's dependence on tobacco.<sup>18</sup>

In relation to constituent support for tobacco control policies, our own research (Berg, Ribisl, Thrasher, et al – unpublished) has documented that residents in the southern region of the US (Alabama, Kentucky, Mississippi, Tennessee, Florida, Georgia, North Carolina, South Carolina)<sup>2</sup> were more likely to believe that their state was in the bottom 20 states in terms of tobacco taxation. They were also less likely to report that their tobacco taxes were too high relative to residents of other regions of the US. As such, this might reflect a high readiness for increased tobacco excise taxes. However, this public support for such policies has not translated into legislative action.

Important gaps in the literature exist. First, many studies of legislator attitudes regarding tobacco control policies have focused on a single state or a small number of states, and no qualitative research to our knowledge has sampled from across the southeastern states. Second, little research regarding legislator attitudes about tobacco control policies has been conducted recently, which has implications for whether the research could examine if legislator attitudes reflect increasing support for tobacco control policies among constituents in the southeastern states and for whether taxation on emerging alternative tobacco products could be addressed. Finally, research around this topic might yield more candid responses if it targeted former state legislators rather than those currently in office. Thus, the current study qualitatively examined the attitudes and behaviors of 26 former state legislators in the southeastern US region. Our primary aims were to: (1) identify influences on state legislators' actions related to cigarette excise taxes; and (2) examine state legislators' impressions of emerging tobacco tax issues related to newer non-cigarette tobacco products.

## METHODS

### Participants and Procedures

In late 2013 and early 2014, former state legislators who had served their states in the past 5 years were recruited from the following states: Alabama, Arkansas, Georgia, Kentucky, Mississippi, North Carolina, South Carolina, Tennessee, Virginia, and West Virginia. The sampling frame for this study included the southern region defined by the US Department of

Health and Human Services and states that had a tobacco growing background (thus, excluding Florida) as well as Virginia and West Virginia, both of which have a relatively robust tobacco growing economy or history.<sup>7,11</sup> The research team identified former state legislators from these states through online searches to obtain their identities and contact information (telephone numbers, email addresses, mailing address). Unfortunately, systematic records of prior state legislators in these states serving in the past 5 years were largely unavailable (to our knowledge). The online search yielded an extensive, albeit incomplete list, with relatively sparse data regarding sociodemographic or political characteristics of those identified. Once the initial list was compiled, research staff emailed and/or telephoned them to determine eligibility and interest in participating in a 30- to 60-minute telephone-based, audio-recorded semi-structured interview regarding tobacco in their states. They were notified that they would receive \$50 compensation for participating. Of the 111 former state legislators identified, 9 did not have phone numbers or email addresses. As such, of the 102 with at least one of these contacts, 26 (25.5%) consented and completed the interviews. Given the relatively little data available about those on the list, the extent to which comparisons between participants and non-respondents could be made was limited; however, disproportionately more Democrats than Republicans participated.

## Measures

A trained interviewer (MPH-level staff) facilitated the interviews. Prior to beginning the structured interviews, participants were read an informed consent document and provided verbal consent. They then began the interview which was guided by a semi-structured interview guide developed and pilot tested by our authorship team. The discussion guide focused on various topics, including: (1) the history of their work, eg, “Would you tell me a bit about your background and how you came into your position as a state legislator?” (2) their history in tobacco control related policies, eg, “Can you tell me briefly what the most pressing tobacco-related issues were during your tenure? Can you tell me about any personal experience that you've had with tobacco, smoking, or smoking-related diseases?” (3) their understanding of cigarette excise taxes in their state, eg, “Where is your state on taxation of cigarettes? When was the last increase? How much was it?” (4) their attitudes about cigarette tax increases in their state, eg, “What is your attitude toward increasing excise taxes on cigarettes in your state?” (5) stakeholders that influence their attitudes or experiences regarding tobacco tax increases, eg, “What are some of the people or groups of people in your state in favor of increasing cigarette taxes? Against increasing cigarette taxes? What did your constituents say to you in reference to tobacco taxes?” (6) factors that influence cigarette excise taxes in their state, eg, “What are some things about the culture of the region that impact attitudes toward tobacco taxes?” and (7) their attitudes and experiences regarding taxation on alternative tobacco products, eg, “What is your attitude about taxation of other tobacco products? For example, what about cigars? Chew? Roll-your own cigarettes? Electronic cigarettes? What is currently being done or discussed related to these other tobacco products?” They were then asked to respond to a range of structured questions regarding sociodemographics, their education, and their political identity.

## Data Analysis

Participant characteristics were summarized using descriptive statistics and SPSS 22.0 (IBM, Armonk, NY). Audio recordings were transcribed verbatim, and qualitative data were analyzed according to standard principles.<sup>19,20</sup> MaxQDA (VERBI GmbH, Berlin, Germany) was used for text coding and to facilitate the organization, retrieval, and systematic comparison of data. Transcripts were reviewed independently by the lead author, an MPH level staff member, and an MPH graduate student to generate preliminary codes. They then refined the definition of primary (major topics explored) and secondary codes (recurrent themes within these topics) and independently coded each transcript. The independently coded transcripts were compared, and consensus for coding was reached. Two independent coders then coded all interviews using the refined coding tree. Upon completion, an MPH level staff member and one of the coders came to a consensus about coding in disagreement. The final codes were then used for analysis. Themes were identified, and representative quotes were selected.

## RESULTS

Table 1 provides sociodemographic, educational, and practice-related characteristics of our study participants. Our sample was an average of 60.22 (SD=12.37) years of age, 84.6% male, 96.2% white/Caucasian, and 80.8% with a bachelor's degree or greater. Our sample included 61.5% who identified as Democrat and 38.5% who identified as Republican, with 38.5% identifying as conservative and 61.5% opposing the Tea Party. In Table 2, we outline the major topics covered, the primary themes that emerged, and some secondary themes with representative quotes for each primary and secondary theme.

### Sociocultural Factors Impacting Cigarette Taxation Legislation

The sociocultural factors impacting cigarette tax legislation included the legacy of tobacco and the importance of it to the economy of these southeastern states. Perhaps relatedly, many participants also reported that they were interested in seeing how they stood relative to their neighboring states rather than in relation to national statistics or cigarette tax levels. Some also stated that variability in level of cigarette taxes among the states was good and reflected the role of state governments in passing legislation appropriate within the individual state cultures or interests.

### Attitudes and Experiences Regarding Cigarette Excise Tax Legislation

Some participants were largely in support of increasing cigarette taxes, particularly those who identified as Democrats. Reasons for doing so included to deter smoking, protect health, or offset health-related costs. Those opposed, predominantly from the Republican party, stated a number of reasons including protecting consumers of cigarettes from escalating costs or protecting their state's economy. Some also reported being against all taxes or tax increases, with a few reporting being specifically against so-called "sin" taxes. A couple of participants suggested that taxes should be implemented only to generate revenue rather than to change behavior. Some participants also reported concern about neighboring states' cigarette tax rates and the potential for citizens close to state borders to purchase their cigarettes in neighboring states with lower cigarette taxes. A few also

reported a disbelief that cigarette taxes impact smoking, and a couple felt that cigarette taxes would not generate significant revenue. A few participants indicated their concern that, if they supported a cigarette tax increase, it would have a negative impact on re-election, particularly if their competition publicized their support of a tax increase without specifying that it was the cigarette tax. Some participants reported that they changed their attitudes regarding cigarette taxes over time, or that they had some strong internal conflict due to opposing values or ideals that made it difficult to decide their stance on the issue of cigarette taxes.

### **Stakeholders Impacting Cigarette Excise Tax Legislation**

Many participants perceived that their constituents opposed all taxes, including cigarette taxes. They indicated that the most active groups supporting cigarette tax increases were the health advocacy groups and the groups receiving revenue from cigarette taxes (eg, education programs, public health programs). Participants also indicated that the most engaged groups in opposing increases to cigarette taxes were the tobacco industry and some business owners.

### **Taxation on Alternative Tobacco Products**

Those who supported increased cigarette taxes, most of whom were Democrats, largely supported taxes on other, non-cigarette or alternative tobacco products. Likewise, those in opposition to cigarette taxes, largely Republicans, opposed taxes on other tobacco products as well. Several participants expressed uncertainty about e-cigarettes given the possibility of e-cigarettes facilitating smoking cessation or harm reduction.

### **Attempts at Passing Legislation**

Participant expressed a variety of experiences in relation to attempts to pass legislation. First, some described the political leveraging that needed to occur to get support for policies and the behaviors of other legislators that either intentionally or inadvertently blocked the passing of legislation. They also discussed that general political party interests, such as maintaining low taxes, hindered legislation specific to tobacco taxes. Several participants indicated the importance of defining how revenue from cigarette taxes would be spent and ensuring the appropriateness of these allocations. Some also questioned what the most appropriate motivations are for tobacco taxes – is it to create revenue or to change behavior? They also discussed the need to compromise their goals, in some cases settling for less than their goal tax rate, in order to make any headway in increasing cigarette taxes. Ultimately, many just described that there was a lack of support for any tobacco tax legislation.

## **DISCUSSION**

This study provides critical information necessary to aid health advocates in promoting increased tobacco taxes among state legislators, particularly those from tobacco-growing states with lagging tobacco control policies. Specific issues that were identified among participants included unsubstantiated beliefs that tobacco taxes will not decrease tobacco use behavior or prevalence, misconceptions about their constituents opposing tax increases of any kind, the continued concern regarding the importance of tobacco to their state



economies, and challenges related to loss of business if state tobacco taxes exceed those of neighboring states (ie, tax avoidance across state lines). In addition, several participants noted the importance of comparing their state to other states in this region given the specific culture of southeastern states, particularly related to tobacco playing a major role in their state's economy.

First, some participants reported disbelief that increased tobacco taxes would result in decreased tobacco use, despite abundant evidence to the contrary.<sup>1</sup> They also believed that their constituents oppose increases in tobacco taxes, which our data (Berg, Ribisl, Thrasher, et al - unpublished) indicate is not the case. However, community members must vocalize their opinions to influence legislator behavior; indeed, participants reported assuming that constituents were apathetic, indifferent, or in opposition regarding tobacco taxes. As such, engaging constituents with policymakers is critical.<sup>21</sup> Moreover, concerns were raised about the impact of increased tobacco taxes on state economies and particularly in relation to people crossing state borders to buy cigarettes at lower prices. However, legal border crossing to purchase cigarettes and avoid tobacco taxes has been found to be infrequent and have little economic impact.<sup>22,23</sup>

These misconceptions need to be addressed persuasively. Keeping in mind that several participants noted the desire to compare themselves to similar states, data regarding the impact of increased cigarette taxes on surrounding states is critical in providing them with relevant and compelling information. In addition, given that several participants noted the legacy of tobacco in their state as a major consideration hindering tobacco taxes, more aggressively highlighting the declining economic impact of tobacco for these tobacco-growing states is important.<sup>8</sup> Moreover, the fact that tobacco use costs states more in health-related costs than it creates in revenue<sup>24</sup> may facilitate more progressive thinking regarding the current role of tobacco and the industry in these states.

We also found that those who supported tobacco taxes, including those on other tobacco products, were largely Democrats, whereas those who opposed tobacco taxes were largely Republicans. This aligns with prior research indicating that Republicans are less likely to support tobacco control policies<sup>25</sup> and that Republican-dominated governments are less progressive in implementing tobacco tax increases.<sup>26</sup> This will continue to be a challenge in the southeastern US, where the majority of legislatures are Republican-dominated. However, recent thinking regarding how to appeal to more conservative subpopulations may offer some insights regarding how to address the agenda of tobacco taxes in this region.<sup>27,28</sup> In particular, messaging targeting the most resistant segments of the population may be effective among all segments and facilitate more progressive policy.

To address the barriers facing the southeastern states, considering how to conceptualize the function of tobacco taxes is critical. Some participants struggled with the notion of using taxation to influence individual behavior or being punitive to smokers, whereas others struggled with the idea of using tobacco taxes merely to increase state revenues. Relatedly, some participants suggested that clearly articulating the need for tobacco tax revenues and how the revenues would be allocated is a critical step in justifying tobacco tax increases. In terms of prior attempts to pass legislation, participants reported political leveraging,

controversy, making trade-offs or compromising, and other maneuvering that played a major role in whether a tobacco tax was passed or the amount of the increase. As such, it is critical to understand the political environment and the multiple issues being dealt with during any session to anticipate how to align the objective of a tobacco tax increase with other objectives.

### Limitations

This study has some limitations. First, this was a qualitative study of 26 former state legislators from southeastern US states, most of whom were Caucasian men. Thus, findings from this small sample may not generalize to former state legislators from this region that were not able to be contacted or were unwilling to participate. We also did not interview current legislators, which might have provided greater information regarding emerging policy issues related to alternative tobacco product taxation. In addition, the aim of this study was to focus on tobacco tax issues in the southeastern states, and thus, we did not collect data that would allow for comparisons in other regions. Moreover, the interviews may not have yielded exhaustive information regarding the constructs and processes investigated. Additional qualitative and quantitative research is needed to confirm and elaborate on these findings. In relation to future quantitative research, identifying correlates of differing attitudes toward tobacco control policies among state legislators is critical to informing future advocacy efforts.

### Conclusions

Our findings provide critical information regarding misconceptions and gaps in knowledge related to tobacco taxes among former state legislators in the southeastern US. Efforts are needed to address such gaps, including disbelief that tobacco taxes will decrease tobacco use, misconceptions about their constituents' opposition to tobacco tax increases, and concern about the economic implications of an increased tax. There is also a need to support policymakers in conceptualizing the function and purpose of tobacco tax revenues, strategically framing how they are allocated, and understanding the multiple issues at play during any session in order to be successful at negotiating the process of passing legislation to increase tobacco taxes.

## IMPLICATIONS FOR HEALTH BEHAVIOR OR POLICY

This study has important implications for research and practice. This study focused on former state legislators from the southeastern US. Future research might target current state legislators and sample along the spectrum of progressive to lagging states to identify differences in attitudes and beliefs among policymakers along that gradient. Moreover, interviewing current legislators may provide updates regarding state-level activity regarding other, non-cigarette tobacco product taxes. In practice, health advocacy groups must develop strategies and materials (eg, fact sheets) to address these misconceptions and gaps in knowledge. In addition, advocacy strategies and communication efforts may need to be targeted based on geographic region, history of tobacco control, and party affiliation, given the findings from the study. Furthermore, case studies of how states in the southeastern US region were impacted by increases in tobacco taxes including impact on the economy and



constituent reactions to the tax could provide relevant and persuasive information to address legislators' concerns about increasing tobacco taxes.

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**Table 1**

## Participant Characteristics (N = 26)

Variable	M (SD) or N (%)
<b>Age (SD)</b>	60.22 (12.37)
<b>Sex (%)</b>	
Male	22 (84.6)
Female	4 (15.4)
<b>Race/Ethnicity (%)</b>	
White/Caucasian	25 (96.2)
Black/African-American	1 (3.8)
<b>Marital Status (%)</b>	
Married/living with partner	22 (84.6)
Other	4 (15.4)
<b>Educational background (%)</b>	
High school	1 (3.8)
Some college	4 (15.3)
Bachelor's degree	8 (30.8)
>Bachelor's degree	13 (50.0)
<b>Number of years of service (SD)</b>	6.58 (4.22)
<b>Political identity (%)</b>	
Conservative	10 (38.5)
Moderate but leans conservative	4 (15.4)
Moderate but leans liberal	9 (34.6)
Liberal	1 (3.8)
Other	2 (7.7)
<b>Political party (%)</b>	
Republican	10 (38.5)
Democrat	16 (61.5)
<b>View of the Tea Party (%)</b>	
Strongly support	2 (7.7)
Moderately support	6 (23)
Moderately oppose	4 (15.4)
Strongly oppose	12 (46.1)
Don't know enough to say	1 (3.8)

**Table 2**

Themes and Sample Responses Regarding the Sociocultural Context of Cigarette Excise Taxes Legislation, Stakeholders Impacting Such Legislation, and Perceptions and Experiences Regarding Cigarette Tax Legislation in Southeastern US States

Theme	Sample Quote
<b>Sociocultural Factors Impacting Cigarette Taxation Legislation</b>	
<b>Legacy of Tobacco</b>	"We had done some taxing on cigarettes but we're still really, really low in taxing tobacco products. And that goes back to some of the problems of passing the tobacco bill. Tobacco has a strong history in our state...and a lot of our towns were built on tobacco money. So it's a hard sell to get people to vote against tobacco legislation, including taxing tobacco." (D)
<b>Regional Relativity</b>	"Of course we're among the very lowest at 4 <sup>th</sup> [in the country in tax level], so there's certainly room for us to go up on the tobacco tax. I think we should go up at least to where we're towards the top in the Southeast, and if we can, of course, I'm in favor of going even higher." (R)
<b>The Importance of State Government</b>	"Just because some of the states wants to tax their cigarettes by \$10 doesn't mean we have to. That's what state's rights is all about, right? I mean, if not, let's just create one state and do away with all these state lines. Let's just have one state." (R)
<b>Attitudes and Experiences Regarding Cigarette Excise Tax Legislation</b>	
<b>Support</b>	
<i>Deter smoking/protect health</i>	"I see cigarette tax as a way of deterring people from smoking, period. I don't smoke. I never have. If they raised it to \$2 a pack, I wouldn't care. But I see it as -- I favor anything that would deter a person from starting to smoke or help a person to quit. Raising the tax as it might affect my election or would affect my election, it wouldn't matter to me. I'd raise it anyway." (D)
<i>Offset health costs</i>	"If we're going to have tobacco as a legal product and we know that it's a health risk that carries a lot of expense to the state and to the cities and counties in the form of health care, then you know, I certainly don't mind taxing the product to get the money to be able to pay for that." (D)
<b>Opposition</b>	
<i>Protecting consumers</i>	"I'm against [increasing cigarette taxes]....It's just too costly for the consumers." (R)
<i>Protecting economy</i>	"I'm conservative, borderline conservation/libertarian and I just believe less taxes stimulates the economy. The more you tax people more, it takes more income away from them." (R)
<i>Against all taxes</i>	"I would just say my view on tobacco taxes is the same as it is on other types of taxation, that you know, the government, in my view, already takes a tremendous amount of money from the people, and government should learn to live within its means, and should not be constantly adding on new revenues on the backs of the tax payers." (R)
<i>Against sin taxes</i>	"When government needs more revenue, [tobacco and alcohol] are often singled out for additional taxation. They call them sin taxes or whatever, but some legislators see those as easy pickings so to speak, because people would take a negative view of smoking or what have you, and it would be easy to get those taxes raised. At the same time they're trying to raise revenues, they're also trying to influence people's behavior and try to manipulate people's choices in terms of smoking or not smoking.... I don't really see that as the business of government, to be manipulating, you know, the people's liberties in terms of whether they smoke or don't smoke." (R)
<i>Belief that taxes should only be intended to generate revenue</i>	"The only reason that a government entity should tax, whether it's local, state or federal, is if you think the government needs more money to operate....I didn't think that we needed a tax at that particular time on any good or service in addition to what was already there." (R)
<b>Concern about Neighboring States' Tax Rates</b>	"The district I represent, because I border [state], we have to be careful about how we do things to keep people from going over the [neighboring state] side to buy cigarettes or vice versa." (D)
<b>Disbelief that Taxes Impact Smoking</b>	"You know, it's been going on so long, that people said, you know, I'll never buy a pack if it goes over \$2, and then you know, I'll never buy a pack if it goes over \$3. I'll never buy a pack if it goes over \$5. And you know, they're still buying cigarettes today, whatever they cost." (R)
<b>Feeling Cigarette Taxes Doesn't Generate Revenue</b>	"For the most part, the folks who advocated increasing tobacco taxes were people who had an unrealistic idea about how it would solve economic problems as far as the state revenue." (D)
<b>Impact on Reelection</b>	"As a Republican, even the groups that I worked with at the time, I mean, I can't go on raising taxes on cigarettes. I just don't think, you know, taxing right now is a good public policy. It has been in the past, it's just -- If you're going to do that, you're not going to get re-elected...." (R)
<b>Changing Attitudes Regarding Cigarette Taxes Over Time</b>	"When they wanted to raise the cigarette taxes, I was opposed to it, mainly because of the economic and conditions of my district were so low. We have the highest unemployment in the district. We have the highest minority rate. We have the lowest quality of education. We have just everything negative was in my district, but I realized from that when my people use cigarettes and a beer and

Theme	Sample Quote
<i>Internal Conflict</i>	every afternoon is their recreational entertainment, so I changed -- I've grown -- I felt like I grew during my course of staying down here and learning more, and being educated, and on the larger package, that I came back and supported the cigarette tax when it was passed." (D)
	"I was always opposed to raising taxes on anything....I don't know what I think now....Raising the tax may reduce consumption, it would be a good idea, but I was always, you know, leery of the government making that a policy, like raising taxes in order to change behavior." (R)
<b>Stakeholders Impacting Cigarette Excise Tax Legislation</b>	
<i>Perceptions that Constituents Oppose All Taxes</i>	"I think that the general attitude basically is taxes are bad, and people that feel that way still like roads, power lines, and stuff like that, but people have a general attitude I think that government and taxes kind of run together....People are against taxes, but they want benefits, and you can't have benefits -- entitlement benefits without taxes." (R)
<i>Health Advocates</i>	"It's the research that the health departments and the Alliance and medical groups have brought forward that shows the health risk and the cost associated with smoking that most influences my opinion." (D)
<i>Groups Receiving Taxes</i>	"The majority of the state budget in [state] goes to kindergarten through 12th grade education, so your education community was in favor of [increased cigarette taxes]....I thought that the education community was a primary driver." (R)
<i>Tobacco Industry</i>	"You know, [tobacco lobbyists] were meeting with the different legislators, talking to them about jobs, and see their main points were keeping people employed, and we understood that, too. You know, business people understood that, and they didn't want people to be out of jobs....People can go to another state that had lax and very lenient tobacco laws, and they would purchase their cigarettes from other places, so they were saying that we were taking money from [state] and giving it to other states, so that was one of the arguments that they brought." (D)
<i>Business Owners</i>	"Most of [the constituents] didn't care one way or the other. I had a few business owners who had convenience stores or who ran liquor stores. They had a little bit of problem with it, but it wasn't anything major. It didn't cause me not to be re-elected again." (D)
	"I live close enough I can drive five more minutes across the line and get my smokes cheaper, and when they get their smokes cheaper, they might fill up the gas there, and it would maybe lose a little revenue locally across state lines, so that was one of the pushbacks that we dealt with among legislators listening to those concerns." (D)
<b>Taxation on Alternative Tobacco Products</b>	
<i>Support</i>	"If they're going to tax ready rolled cigarettes and packaged cigarettes, they ought to tax the other tobacco products as well. Tobacco is still, in my opinion, until it is otherwise proven, the creator of a lot of the carcinogens that people are becoming affected by and dying from." (D)
<i>Opposition</i>	"I think [other tobacco products] are taxed way too much." (R)
<i>Uncertainty About E-cigarettes</i>	"I think that [other tobacco products] should be [taxed], and you know, I don't know about e-cigarettes It's kind of in the news right now, but I don't know that they've been thoroughly tested. I don't know what's in them, but it seems to me that I might have read that the jury was out in terms of whether or not that this is going to keep people from smoking or not." (D)
<b>Attempts at Passing Legislation</b>	
<i>Political Leveraging</i>	"I ran [a different bill], and I didn't have the governor's blessing. I didn't realize that, but I went through all the loops and the hoops, and my bill was having some trouble in the house and getting out of committee. I got it out of committee, but it was going to have trouble on the floor of the House, and so I was called because they needed my vote to pass a tax increase for tobacco. And so I said, well, if you want my vote... They said, well, if you'll go along with that, the governor needs your vote so you can get some things that you want done." (D)
<i>Political Party Interests</i>	"[The proposed 10% tax increase] died. Ironically, when it came up, [the house] became Republican; they had a major majority. They had 64% and so they killed the tax. It would have passed had it remained Democrat controlled in 2011." (R)
<i>Need to Define How Taxes Will Be Spent</i>	"I'd also want to know, number one, what position our state was in financially. Number two, what the money would go for. So I would say I wouldn't give you an unequivocal no, but I would tell you I'd be reluctant to raise the taxes on it." (D)
<i>Question About Motives for Cigarette Taxes</i>	"Passing a tobacco tax [was a pressing tobacco issue], but actually, that tax was passed more to raise revenue for the state than it was to, in my mind, than it was to prevent people from smoking or discourage people from smoking." (D)
<i>Compromise</i>	"As a matter of fact, we tried to raise the taxes when I was in the Senate on buying cigarettes, and we didn't get what we wanted, but I think we did get a little bit." (D)

Theme	Sample Quote
<i>Lack of Support for Legislation</i>	“There's a bill every session. But in most cases, those in the leadership position haven't run the bill, because what they do, they survey the members, and if they don't have enough members that says they're going to support an increase, then pretty much they don't run the bill.” (D)

**Note.**

**D = Democrat; R = Republican**

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