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IN SUPPORT OF TOBACCO TAX INCREASES INCLUDED IN HB 96

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On behalf of the Campaign for Tobacco-Free Kids, I am submitting this written testimony in support of a \$1.50 per pack cigarette tax increase in HB 96, as well as equalizing the tax on all other tobacco products. This is a tremendous opportunity to reduce tobacco use and dramatically improve public health, while at the same time raising hundreds of millions of dollars to address budget issues and help fund vital programs here in Ohio. 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.

Ohio hasn't raised its cigarette tax in a decade or its OTP tax since its inception in 1993. Since Ohio's last cigarette tax increase in 2015, 18 states and Washington, DC have increased their cigarette taxes, with several states increasing their tax multiple times during that period. **We are being left behind as other states modernize their tobacco taxes to address the array of new tobacco and nicotine products that directly target our kids.**

Very simply, raising the cigarette tax by \$1.50 per pack and equalizing the tax on other tobacco products is a win-win-win for Ohio. 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.

Health WIN

Despite declines in tobacco use over the years, tobacco use still exacts a heavy toll on Ohio today. According to the U.S. Centers for Disease Control and Prevention (CDC), tobacco use takes the life of 20,200 Ohioans – your mothers, fathers, brothers, sisters, friends, and other loved ones – every year.¹ Businesses considering starting or expanding in Ohio 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 1,600 kids in Ohio will become regular daily smokers each year and are risking a lifetime of addiction, associated health problems and premature death.²

By raising the state's tobacco tax by a significant amount of at least \$1.50 per pack, Ohio *will* reduce smoking, and all its related devastation, especially among kids. And increasing the taxes on other tobacco products will further drive down tobacco use. While we may not intuitively believe that \$1.50 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 support the tobacco tax increase and why the tobacco companies oppose it.

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 \$1.50 per pack increase in Ohio's cigarette tax will prevent 11,800 Ohio kids from becoming smokers, encourage 43,900 current adult smokers to quit smoking, and save 14,200 Ohioans from premature, smoking-caused deaths.**

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 with the cigarette tax increase to make sure these addictive products are less affordable by kids. Nowadays there's a huge array of candy-flavored nicotine, like e-cigarettes and nicotine pouches, that are fueling Ohio's youth nicotine and tobacco problem. Keeping prices on these products high will keep them away from our kids. It's time for Ohio to close that loophole and tax all tobacco products at equal rates.

These dramatic gains in health from a tax increase will be further enhanced if Ohio 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. This is why we also support the proposal to increase Ohio's prevention and cessation funding to \$20 million over the biennium.

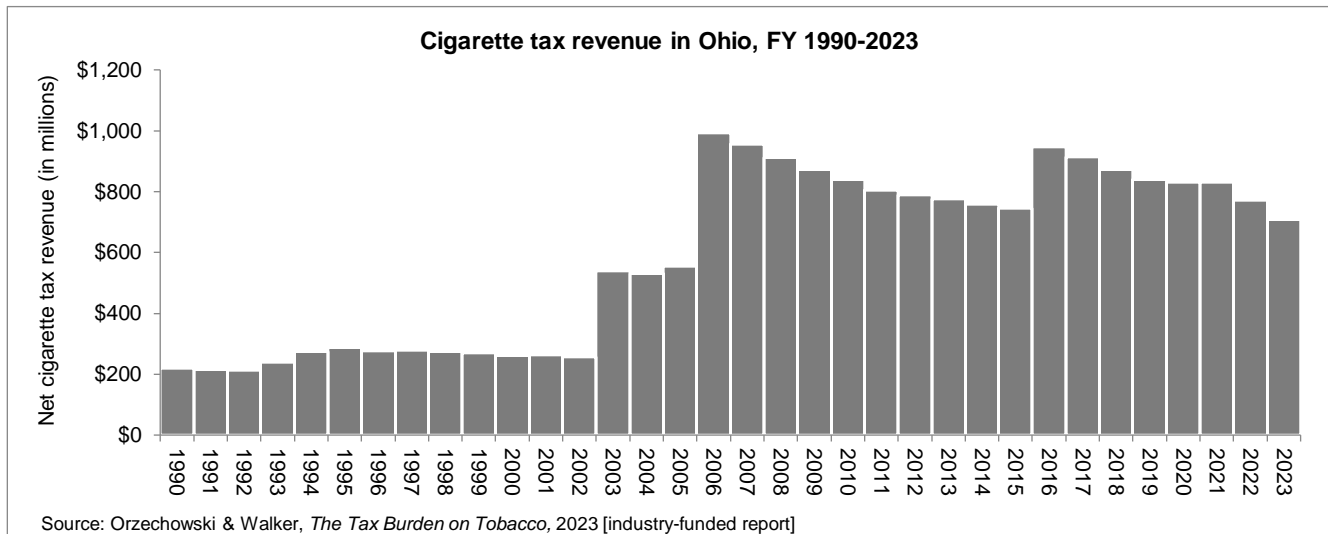
Economic WIN

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.

A \$1.50 per pack increase in Ohio's cigarette tax is projected to raise over \$318 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 significant tobacco tax increases from states all over the country. In the past 10 years, 8 states and Washington, DC, passed \$1.00 per pack or higher increases in their cigarette tax rates: California, Colorado, Illinois, Maryland, New York, Oklahoma, Oregon, and Pennsylvania. Maryland increased its tax rates more than \$1.00 *twice* during that period – by \$1.75 and \$1.25 per pack. These states vary in size, region, and circumstance, but each generated tens or hundreds of millions in new revenue, despite declines in pack sales.

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, Ohio's cigarette tax revenue rose with each tax increase in 1993, 2002, 2005, and 2015, 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 Ohio's revenues following the proposed \$1.50 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 that increase, the state would save over \$25 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 \$714 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 \$6.56 billion in direct health care costs in Ohio each year, much of it borne by taxpayers.⁸ **Whether they smoke or not, each Ohio household pays \$1,240 per year to cover these tobacco-related health care costs.** Reducing tobacco use through a significant tobacco tax increase like the proposed \$1.50 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 Ohio. 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, it is helpful to 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.

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.¹⁰

In Minnesota after increasing their cigarette tax by \$1.60 per pack 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."¹¹

Here are the facts about what happened after Minnesota increased their cigarette tax. 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.¹²

Bottomline: Minnesota took in more than \$200 million in new revenue while North Dakota and South Dakota 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.¹³ 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.

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.¹⁴ 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.**¹⁵ 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.¹⁶ 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 Ohio can use the \$3,500 per year they would have spent on cigarettes for other purchases or services.

And don't forget that reducing tobacco use among Ohioans 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 \$14.3 billion per year.**¹⁷ As companies look to move or open here, Ohio 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."¹⁸

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.¹⁹

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."²⁰ That is a major benefit for low-income families.

In addition to encouraging more smokers to quit, the \$1.50 per pack cigarette tax increase will save the state nearly \$17 million in smoking-caused Medicaid costs over five years. These gains would be magnified with the proposed increase in Ohio's prevention and cessation funding to \$20 million over the biennium.

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."²¹ 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."²² **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 – Ohio'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 Ohio 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 \$1.50 per pack?

- Is it 11,800 – the number of Ohio kids whom the tax increase will keep from becoming smokers?
- Is it 14,200 – the number of premature deaths that will be prevented by increasing the tobacco tax?
- Is it \$318.8 million – the amount of new cigarette revenue produced by the tobacco tax increase?

This is indeed a great opportunity to select the proposal that will yield the greatest benefit, by increasing the tobacco tax by \$1.50 per pack or more. While you are making many difficult decisions for Ohio, 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 Ohio *and* has the support of voters?

It's time to raise the tobacco tax in Ohio by a meaningful amount. Ohioans 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 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.

¹² Data from Orzechowski & Walker, *The Tax Burden on Tobacco* monthly reports [an industry-funded report].

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

¹⁴ 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>.

¹⁵ 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/>.

¹⁶ 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.

¹⁷ 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.

¹⁸ 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).

¹⁹ 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>.

²⁰ HHS, *Eliminating Tobacco-Related Disease and Death: Addressing Disparities—A Report of the Surgeon General*, 2024, at 717.

²¹ 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].

²² Wells Fargo Securities, "Tobacco Talk"—Q4 U.S. Retailer Survey, January 27, 2015.