

## **SmokeLess States: TAX Detailed Coding Scheme:**

(Coding scheme and notes, 2/4/08)

We have developed coding categories to help define the TAX detailed coding scheme. Each category is presented below and defined with some further level of detail. These categories were used to code the 'introduced' and 'final' versions of TAX legislation.

**1.) Legislative Action** – there will be 3 coding categories and determines: if the bill is a TAX bill and has legislative action (coded YES); if the bill is a TAX bill, but has no legislative action - i.e. provides background information for the purpose of the legislation, outlines its importance; discusses reasons for enacting TAX legislation, specifies/funds research related to TAX without providing direct legislation, updates or provides definitions for the proposed TAX legislation (defines type of tobacco covered such as cigarettes, cigars, smokeless tobacco, bidis, etc.), therefore it will not be coded further (coded NO – MISC); or if the bill is not really a tobacco-related TAX bill and will not be coded further (coded NO – NOT TAX).

1 = 'YES'

2 = 'NO - MISC'

3 = 'NO – NOT TOBACCO AND/OR TAX'

**2.) Objective: Tax administration**

1 = Yes, the objective or purpose of the TAX bill is TAX administration (providing legislative action related to tax stamps; affixing tax stamps; authorizing the collection of tax on tobacco sold; delinquent tax payments; tax liability; non-MSA or escrow tobacco tax issues)

8 = No or does not apply

**3.) Objective: Changes in Tobacco Tax**

1 = Yes, the objective or purpose of the TAX bill is to make changes in tobacco taxes (this can include increasing or decreasing the amount of tobacco or cigarette taxes)

8 = No or does not apply

**3A.) Changes in Tobacco Tax: Cigarettes Original Amount:** code the amount of the cigarette tax originally prior to the increase or decrease (code amount per pack).

8 = does not apply

**3B.) Changes in Tobacco Tax: Cigarettes Proposed Amount:** code the amount of the cigarette tax proposed after (as a result of) the increase or decrease (code amount per pack).

8 = does not apply

**3C.) Changes in Tobacco Tax: Cigarettes Amount of Increase/Decrease:** code the amount of the cigarette tax increase or decrease (code amount per pack).

8 = does not apply

**3D.) Changes in Tobacco Tax: Tobacco Products Original Amount:** code the amount of the tobacco product tax originally prior to the increase or decrease (amount typically applied as a percent to all tobacco products).

8 = does not apply

**3E.) Changes in Tobacco Tax: Tobacco Products Proposed Amount:** code the amount of the tobacco product tax proposed after (as a result of) the increase or decrease (amount typically applied as a percent to all tobacco products).

8 = does not apply

**3F.) Changes in Tobacco Tax: Tobacco Products Amount of Increase/Decrease:** code the amount of the tobacco product tax increase or decrease (amount typically applied as a percent to all tobacco products).

8 = does not apply

**4.) Objective: Allocation of Tobacco Tax Revenues**

1 = Yes, the objective or purpose of the TAX bill is to allocate tobacco tax revenues or to specify the use of revenues from tobacco-related tax monies

8 = No or does not apply

**4A.) Allocation of tobacco tax revenue for TOBACCO CONTROL purposes:**

1 = Yes, the tobacco tax revenue was allocated for tobacco control purposes (i.e. tobacco control programs, tobacco prevention, cessation, education)

2 = No, tobacco tax revenue was not allocated for tobacco control purposes

8 = does not apply

**4B.) Allocation of tobacco tax revenue for OTHER purposes:**

1 = Yes, the tobacco tax revenue was allocated for other purposes (i.e. state fund, general fund, health fund, environmental fund, etc.)

2 = No, tobacco tax revenue was not allocated for other purposes

8 = does not apply