UCSF

UC San Francisco Previously Published Works

Title

Tobacco manufacturer lobbying to undercut minimum price laws: an analysis of internal industry documents.

Permalink

<https://escholarship.org/uc/item/7wv479vp>

Journal

Tobacco control, 29(e1)

ISSN

0964-4563

Authors

Apollonio, Dorie E
Glantz, Stanton

Publication Date

2020-12-01

DOI

10.1136/tobaccocontrol-2019-055354

Peer reviewed

Tobacco manufacturer lobbying to undercut minimum price laws: an analysis of internal industry documents

Dorie E Apollonio ¹, Stanton Glantz ²

► Additional material is published online only. To view please visit the journal online (<http://dx.doi.org/10.1136/tobaccocontrol-2019-055354>).

¹Department of Clinical Pharmacy, University of California San Francisco, San Francisco, California, USA
²Center for Tobacco Control Research and Education, University of California, San Francisco, California, USA

Correspondence to

Dr Dorie E Apollonio, University of California, San Francisco, CA 94143-1390, USA; dorie.apollonio@ucsf.edu

Received 3 September 2019
Revised 19 November 2019
Accepted 11 December 2019

ABSTRACT

Background Increasing the price of tobacco products has the potential to reduce tobacco consumption. As other forms of promotion have been increasingly restricted over time, tobacco manufacturers have relied more on trade discounts. Minimum price laws that prevented the use of manufacturer promotions were once common; however in most US jurisdictions these discounts are now legally protected.

Methods We collected tobacco industry documents, state legislation and court cases between 1987 and 2016 to review tobacco manufacturer strategies to change minimum price laws in the USA.

Results Beginning in 2000, tobacco manufacturers lobbied to amend minimum price legislation after state regulators indicated that manufacturer promotions were illegal under existing laws. Companies viewed changing these laws as critical to maintaining tobacco sales, and after the initiation of an industry lobbying campaign, at least 20 states changed the way they calculated tobacco prices.

Conclusions Modifying existing minimum price laws so that manufacturer discounts are no longer protected, and implementing new minimum price policies with comparable scope, would likely increase prices and reduce tobacco use.

INTRODUCTION

Tobacco is the leading preventable cause of mortality in the USA, causing over 480 000 deaths each year.^{1 2} In 1998 the US Master Settlement Agreement (MSA) between 46 states and major tobacco manufacturers restricted existing advertising venues for tobacco, including most forms of outdoor advertising and product placement.³ The 2003 WHO Framework Convention on Tobacco Control (FCTC) committed parties to implementing strong marketing restrictions around the world.⁴ Over the same time, governments increased tobacco excise taxes to generate revenues and reduce smoking prevalence.⁵ Tobacco manufacturer discounts to US cigarette retailers in 2017 totalled \$6.2 billion, representing 70% of advertising costs, up from 43% before the 1998 MSA.^{6 7} These promotions have expanded over time despite the existence of minimum price laws in over half of the states.^{8 9}

The tobacco industry has used targeted lower prices to increase consumption since at least the 1880s¹⁰ and this strategy has escalated as marketing restrictions increase.

Minimum price laws, also known as unfair cigarette sales acts (UCSAs), set a minimum price or minimum markup amount retailers apply to tobacco products above wholesale cost.^{8 9 11} States first

enacted UCSAs in the 1940s and these laws have historically covered at least half of the states.^{12–17}

The stated intent of these laws was to ‘avoid unfair competition and discrimination’.¹² Tobacco wholesalers and retailers were early supporters of UCSAs, which limited potential business cannibalisation by discounters willing to sell tobacco below cost to attract customers. Similar policies, also known as sales-below-cost laws, apply to other products including milk, alcohol and gasoline, and their application has been shown to decrease consumption.^{18–22}

Research has consistently found that increasing tobacco prices reduces consumption.^{23–27} The establishment of minimum prices has been an underappreciated public health intervention; the FCTC, for example, does not suggest extensive regulation on tobacco retailing.²⁸ Minimum price laws have not necessarily led to higher consumer prices.^{9 29–32} Although such laws can increase the cost of tobacco if legal calculations account for manufacturer discounts to retailers, few states do so.^{8 33}

Between 2001 and 2008, legislators in nearly every state with a minimum price law proposed revisions to protect tobacco manufacturers’ ability to offer trade discounts, and at least 20 states changed how they calculated prices. We sought to determine whether this change reflected tobacco industry advocacy. Internal industry documents³⁴ revealed that tobacco manufacturers developed an extensive lobbying campaign to protect trade discounts when calculating legal minimum prices to counter stricter tobacco control laws and market to price-sensitive smokers. Revising minimum price laws to block manufacturer promotions would undercut tobacco industry efforts to reduce the cost of tobacco and promote public health.^{23 28 31 35}

METHODS

Between June 2018 and July 2019, we searched the Truth Tobacco Industry Documents Library³⁴ using established snowball methods.^{36–41} We began with ‘minimum price’ and ‘unfair cigarette sales’; searches were refined using names of states, corporate departments and employees, campaigns by date and materials identified from nearby documents using Bates numbers. We screened documents for relevance and duplication, organised them into a timeline and summarised material when multiple documents made similar claims, with critical claims quoted exactly. Following standard practices, we triangulated these documents and with other sources, including news and research articles and the text of all proposed and passed legislation relative to tobacco from 2000 to 2019, which were drawn from Nexis Uni and state legislative archives.^{42 43}

© Author(s) (or their employer(s)) 2020. No commercial re-use. See rights and permissions. Published by BMJ.

To cite: Apollonio DE, Glantz S. *Tob Control* Epub ahead of print: [please include Day Month Year]. doi:10.1136/tobaccocontrol-2019-055354

Figure 1 Legal price under different calculations.

Our final analysis included over 100 documents dated between 1987 and 2016. Additional details on methods are provided in the online supplementary file.

RESULTS

UCSAs and manufacturer promotions

A range of tobacco manufacturer promotions can reduce consumer prices, including coupons, which provide a discount to specific purchasers at the point of sale. Manufacturers can also provide promotions to specific retailers through 'buydowns'.^{12 44} Tobacco manufacturers describe buydowns as "paperless coupon" promotions in which the manufacturer asks a retailer to reduce the price charged for a brand by a specific amount and pays the retailer the difference between its regular selling price and the 'bought down' price actually charged to the consumer during the promotion'.¹² These targeted promotions allow manufacturers to reduce the costs for specific favoured retailers rather than to reduce prices uniformly. Retailers must qualify for buydowns, often by displaying promotional materials provided by manufacturers and meeting product placement requirements.⁴⁵

After the MSA, tobacco manufacturers lobbied for technical changes to state minimum price laws that reduced the prices consumers paid for cigarettes by excluding manufacturer promotions from the cost of the legally determined price. **Figure 1** shows a simplified example of the different components of 'minimum price' and how it could be manipulated.

- ▶ **Legal minimum price** (column 1): The state has set the minimum price of a pack of cigarettes at \$3.00, determining that cost of purchasing a pack of cigarettes from the manufacturer is \$1.75, and adding a retailer markup of \$1.25, which represents the retailer calculated costs (eg, estimated rent and labour). The consumer pays the required minimum price of \$3.00.
- ▶ **Illegal coupon** (column 2): Under minimum price laws, it is illegal for retailers to lower prices by offering a below-calculated-cost retailer-to-consumer coupon. In this example, the illegal \$0.25 coupon would leave the consumer paying \$2.75, which is less than the required minimum price of \$3.00.
- ▶ **Illegal buydown** (column 3): Minimum price laws may also make it illegal for the manufacturers to lower prices for specific retailers by offering a below-calculated-cost manufacturer-to-retailer buydown. In this example, the manufacturer provides an illegal \$0.50 buydown that would leave the consumer paying \$2.50, which is less than the required minimum price of \$3.00.
- ▶ **Protected trade discounts** (column 4): Some states allow manufacturers to lower prices for specific retailers by offering below-calculated-cost manufacturer-to-retailer buydowns. In

this example, the buydown is \$0.50, leaving the consumer to pay \$2.50. The \$0.50 buydown is excluded from the calculation of the minimum price for legal purposes—\$3.00—even though the manufacturer discount reduces the price smokers pay to \$2.50.

In practice, such calculations are usually more complicated because legal minimum prices are often determined by calculating discounts and markups on a percentage basis.⁴⁶

The 1990s: new (and sometimes illegal) manufacturer price promotions

Before the 1990s, states applied minimum price laws to protect wholesalers and retailers from discount outlets and the laws drew little attention from manufacturers.^{47–49} In 1987, when Nevada distributors convinced legislators to introduce an UCSA, the Tobacco Institute (the manufacturers' lobbying organisation at the time) took no position on the bill.⁵⁰

In the early 1990s, UCSAs began interfering with new price promotions created by tobacco manufacturers. In 1993, Philip Morris learnt that not all retailers were able to use an intended price promotion to lower prices because some operated in states with minimum price laws.⁵¹ In 1994, for example, state regulators found that Ohio and Pennsylvania retailers violated state law by selling Philip Morris products below legally mandated prices.⁵² In response, the Pennsylvania Distributors Association, a trade association of tobacco wholesalers and retailers, advocated to modify the state's UCSA to allow manufacturer promotions.⁵³ That same year, Lorillard executives found that Minnesota's law could block their price promotions⁵⁴ and Minnesota wholesalers forwarded a letter from the state's Department of Revenue to Philip Morris' sales department stating that its manufacturer rebates were illegal.⁵⁵

By 1995, RJ Reynolds tracked and classified state UCSAs to determine how 'strict' they were, and whether they affected manufacturers or were 'not enforced'.^{56–59} In 1996, Philip Morris noted that Minnesota's law prohibited its buydowns.^{60 61} In 1998, Philip Morris and local tobacco retailers complained to the New Jersey Deputy Attorney General that the state's UCSA should not apply to manufacturer promotions.^{62 63} In 1999, RJ Reynolds realised that in Arkansas, 'all buydowns from cigarette manufacturers are not legal ... This will have impact on how we handle discounts'⁶⁴ and Philip Morris noted internally that the state was enforcing the law such that 'nothing will be sold below state minimum'.⁶⁵

After the MSA: illegal price promotions become more important to manufacturers

In 2000, RJ Reynolds' government relations group described manufacturers' increasing concerns about state minimum price laws,^{66 67} noting that UCSAs limited the types, manner, cost and flexibility of manufacturer promotions, which were needed 'to stimulate cigarette sales'.⁶⁸

The current environment surrounding the cigarette industry has caused manufacturers to promote more regularly, to offer higher price discounts and to target promotions more specifically to certain types of consumers or retail outlets. Causes for these increases in activity and value are:

- ▶ MSA regulation (which restricts traditional advertising venues).
- ▶ Higher excise taxes.
- ▶ Higher production costs.
- ▶ Competition for fewer smokers
- ▶ Competition from (discount brands) (bullets in original).⁶⁸

In March 2000, the Iowa Department of Revenue and Finance Compliance Division told tobacco distributors that it would 'become more aggressive in the enforcement' of the state's UCSA.⁶⁹ In April 2000, New York State regulators determined that manufacturer promotions could not be used to reduce retail prices.⁷⁰ In response, RJ Reynolds' sales departments complained to the company's government relations and legal departments that 'long standing [manufacturer promotion] programs are now considered a violation [of state law]'.⁷⁰ The Philip Morris Corporate Affairs division expressed similar concerns.⁷¹ By May 2000, it became clear to manufacturers that their post-MSA marketing strategies to reduce consumer prices were illegal under most existing minimum price laws.^{12 72 73}

The RJ Reynolds' government relations team summarised the problem for the sales and management groups in 2000:

[M]ost states ... stipulate that cigarette wholesalers and retailers in the state must be granted the same prices uniformly across the state in order for any pricing program to be legal ... Recently, the methods used by manufacturers to effect promotions have changed. In addition the frequency and value of these promotions has increased. These changes have taken place because of changes in allowable methods for marketing cigarettes (ie, MSA restrictions) ... This has resulted in more selective placement of promotions, as opposed to placement with all wholesalers and/or retailers in a state ... some states have begun to restrict or even ban some forms of manufacturers' promotions [particularly buydowns] as a violation of their UCSAs ...¹²

The team noted that this situation created 'significant problems in effectively marketing ... consumers will be faced with consistently higher prices...¹² UCSAs were blocking the companies' use of selective price promotions as marketing devices.

2000–2010: tobacco manufacturers revised laws to protect price promotions

In May 2000, the RJ Reynolds' government relations group created a list of states with minimum price laws that it believed were 'most likely to create a "New York-Style" promotional crisis ... [A]ny state listed below [could] institute a full or partial promotional ban based on existing law'.¹² The company divided the states with minimum price laws into categories indicating perceived likelihood of enforcement, noting additional states where existing law did not affect promotional activity (table 1).¹² They complained that states were unwilling to 'administer laws flexibly'.⁷⁴

To address this concern, in June 2000 RJ Reynolds, the manufacturer that had self-identified as most dependent on price

promotions,⁷⁵ began a coordinated campaign in collaboration with regional directors at Brown & Williamson, Lorillard and Philip Morris to amend state minimum price laws to permit manufacturer promotions.^{76 77} As of July 2000, these companies had collected the text of existing state laws for legal review. Lawyers working for the RJ Reynolds' government relations groups concurred with state regulators that most state laws either 'expressly' banned manufacturer promotions or clearly intended to do so.^{78–80} The industry group determined that working directly with enforcement agencies or litigating was unlikely to be successful due to regulatory efforts to reduce tobacco use, and because prior court challenges of pricing restrictions had failed.⁶⁸ Following this determination, RJ Reynolds' government relations group began drafting amendments to existing state laws to specifically allow manufacturer promotions.^{78–80}

By August 2000, the RJ Reynolds-led lobbying effort had created a list of 'allies by state',⁸¹ although it expressed concern that there had been 'erosion of support'.⁸² At the same time, it developed plans to intervene in states that were most likely to enforce their laws.^{83–85} In September 2000 meeting, the lobbying team concluded that 'the best course of action is to concentrate the initial efforts in states where the risk of excessive enforcement under current law is considered to be the greatest'.⁸⁶ In Ohio, for example, RJ Reynolds' regional sales directors believed enforcing state law as written would 'alter or eliminate the company's marketing practices'.⁸⁷ As a result, the group concluded that 'acquiescence (is) not a viable option'.⁶⁸

In November 2000, the lobbying group finalised proposed amendments to state laws. '[M]anufacturers promotions do not fall within the operation of the UCSA ... states with UCSAs can still protect wholesalers and retailers from unfair competition within each group because wholesalers and retailers would still be prohibited from selling below cost ... at the same time, manufacturers could run promotions benefiting consumers without fear of challenge under these laws'.⁸⁸ Amending existing laws would allow manufacturers to discount the cost of cigarettes to consumers by excluding manufacturer promotions from minimum price calculations, legalising an actual cost to consumers below the nominal legal minimum price (figure 1, column 4). The lobbying team focused on amending state laws because 'legislation can specifically address concerns, can be pursued prior to the development of an emergency situation, can be quietly abandoned if badly received, if successful, conclusively fixes the problem'.⁶⁸

In December 2000, RJ Reynolds' lobbying team picked five states as priority targets, although it did not describe the reasoning behind these choices.⁸⁹ In statements drafted for advocacy, they argued that '[s]tate unfair cigarette laws should not be used to bar manufacturer price promotions' because if they did, 'such promotions will be driven out of the tobacco industry' leading consumers to purchase cigarettes in lower tax localities (emphasis in original).⁹⁰ In contrast, the company knew, based on internal research, that most consumers would not travel to lower-cost areas.⁹¹ That month, as RJ Reynolds anticipated, the Nebraska Department of Revenue determined that manufacturer promotions could not be used to reduce consumer prices under existing law.⁹²

At the beginning of 2001, RJ Reynolds' government relations' second highest priority, after blocking tobacco tax increases, was to preserve manufacturer price promotions by changing state laws^{93 94}; Lorillard expressed similar concerns.⁹⁵ RJ Reynolds' lobbying team added five more states to its 2001 target list.⁹⁶ By February 2001, the RJ Reynolds' government relations team advocated to change minimum price laws to protect

Table 1 States classified by their likelihood of enforcing minimum price laws according to RJR in 2000¹²

Most likely	Somewhat likely	Least likely	'No problems'
Arkansas	Connecticut	Delaware	California
Iowa	Indiana	District of Columbia	Colorado
Massachusetts	Maryland	Kentucky	Hawai'i
Nebraska	Mississippi	Louisiana	Idaho
New Jersey	Montana	Minnesota	Maine
Ohio	Rhode Island	Nevada	North Dakota
Pennsylvania	Wisconsin	Oklahoma	Wyoming
		South Dakota	
		Tennessee	
		West Virginia	

RJR, RJ Reynolds.

manufacturer promotions in eight more states.⁹⁷ The same month Lorillard sued the New York Department of Taxation to reinstate Lorillard's price promotions.⁹⁸ In March, legislators introduced multiple bills to protect manufacturer discounts; in Arkansas, for example, a bill sought to 'clarify that cigarette manufacturers buy down (or paperless coupons) for reducing the retail sales price of cigarettes sold by Arkansas retailers do not violate the provisions of the Unfair Cigarette Sales Act'.⁹⁹

In April 2001, the RJ Reynolds' lobbying team reported that amendments of state minimum price laws to protect manufacturer promotions were introduced in Louisiana¹⁰⁰ and passed in West Virginia.¹⁰¹ In May, RJ Reynolds reported both regulatory setbacks and legislative successes.^{102–104} By June, nine states had introduced amendments to protect manufacturer promotions, including Minnesota; many used language drafted by RJ Reynolds' lobbyists.^{103 105–107} At the end of 2001, five states had passed legislation that changed the method of calculating prices and one had relaxed regulatory enforcement (Nebraska).^{106 108–115} RJ Reynolds received occasional input from counterparts at Lorillard and Brown & Williamson throughout this time period.

At the beginning of 2002, RJ Reynolds' government relations team believed that amendments protecting manufacturer promotions would pass in at least four more states that year, might pass in another and were unlikely in one more.^{116–120} The team later noted that its bill was enacted in Ohio in June¹²¹; ultimately at least three states modified their method of calculating prices in 2002.^{121–123}

In 2003, Lorillard's 2001 lawsuit against the New York Department of Taxation to protect industry promotions failed, as the company had originally anticipated in drafting a plan that focused on legislative advocacy.¹²⁴ Its legislative efforts had been more successful. RJ Reynolds' lobbyists reported in March 2003 that new bills had been introduced in seven states.^{125 126} At the end of 2003, nine states had amended legislation on cigarette price calculations.^{127–135} A year-end report prepared for RJ Reynolds by the management consulting firm Booz Allen Hamilton noted that 18 of the 26 states with minimum price laws protected manufacturer promotions, and that 'we don't expect mandated price increases in any of the states'.¹³⁶

RJ Reynolds noted in its retail plans for 2004 that it would continue to expand manufacturer promotions.¹³⁷ In 2004 and 2005, modifications of price calculations passed in two additional states.^{138 139} Minimum price laws were also undervalued by governments outside the US; in 2006, the European Union (EU) supported the tobacco industry's position on minimum price laws by preventing six member states from creating them.^{140 141}

In 2007, RJ Reynolds created a 'New Growth Innovation Roadmap' that ranked the threat of existing and potential regulation from 'Important' to 'Not important'. The company's worst-case 5-year scenario planning explained that addressing minimum price regulation was 'Important' because 'states (could) ban differential discounting by interpretation of fair trade laws'.¹⁴² RJ Reynolds' October 2008 internal corporate report concurred, noting that discounting was important 'to marketplace performance. We use the \$2.5 billion (we spend on) discounting to negotiate with (retailers)'.¹⁴³

At least one more state amended its cigarette price calculation in 2008.¹⁴⁴ In 2000, RJ Reynolds had ranked states by their likelihood of creating a 'promotional crisis' due to regulatory agencies enforcing existing laws (table 1). By 2009, after the company's lobbying campaign, 71% of the states it identified as 'most likely' to do so had modified their laws, as well as 57% of those identified as 'somewhat likely', half of those listed as 'least likely' and a handful of others.

DISCUSSION

Beginning in 2000, tobacco manufacturers sought to modify state minimum price laws and their enforcement because price promotions had become critical to attracting and retaining consumers after stricter tobacco control policies, particularly the MSA, eliminated or restricted traditional marketing options. When manufacturers realised that existing state minimum price laws made their promotional techniques illegal, they sought to change them to allow tobacco manufacturers to continue to manipulate consumer prices. Proposed modifications to state minimum price laws drew limited attention or opposition from health advocates at the time.¹⁴⁵

A 2015 University of Chicago report on state tobacco laws found that of the 31 states with minimum price laws, 26 protected manufacturer promotions and that only four had adjusted the amount or percentage by which they marked up prices since 2005.³³ Protecting manufacturer promotions in minimum price laws undercuts these laws' public health effectiveness; these promotions reduce the consumer costs of tobacco so much so that consumers in states with these laws pay prices comparable with consumers in states without them.^{23 33 35} Rapid development of alternative tobacco products further undercuts the effectiveness of existing laws. Even states with minimum price laws apply them primarily to combustible cigarettes; only seven states cover other nicotine and tobacco products.³³ Current minimum price laws are ineffective not only because they allow manufacturer promotions, but also because their scope is generally limited to a single product type: combustible cigarettes.

Price promotions have allowed manufacturers to attenuate the effects of state and local excise tax increases, which would otherwise reduce cigarette consumption by raising consumer prices. Legal protection of manufacturer promotions under minimum price laws has allowed the tobacco industry to blunt the effects of increased taxes, and led to price promotions becoming the tobacco industry's largest share of advertising.⁶ Many states and countries have not established minimum price laws at all.

The efforts of tobacco manufacturers to undercut the effectiveness of minimum price laws were unreported at the time they happened, and these policies have remained largely unchanged for over a decade. More recently, however, localities have addressed tobacco discounts. In 2013, Providence, Rhode Island banned price discounting with support from the Centers for Disease Control and Prevention and the Tobacco Control Legal Consortium; this intervention was specifically designed to address weaknesses in the state law and survived multiple tobacco industry lawsuits.¹⁴⁶ In 2014, New York City established a floor price for cigarettes and little cigars¹⁴⁷ and expanded the scope and minimum price in 2018¹⁴⁸; Chicago created a similar policy in 2016.³³ This example demonstrates the opportunities for localities, states and countries to implement laws and policies that limit promotions and reduce manufacturers' ability to manipulate prices, unless state or national preemption prevents them from doing so. These cases also suggest that tobacco companies' recent efforts to rebrand themselves as 'good corporate citizens' are discarded when tobacco sales are threatened.

Our findings have limitations. Tobacco industry documents provide incomplete information and corporate lobbyists have incentives to overstate their effectiveness. To address this, we sought to validate their claims about bills introduced and legislation enacted in external archives. Certain potentially relevant documents were marked as confidential or privileged communication, and so not public.^{149 150} Although our findings suggest that tobacco companies successfully lobbied multiple states to

change their laws given the use of industry-generated language in proposed and enacted legislation, states may have enacted these changes for independent reasons. There is limited research on ways that tobacco companies using specific pricing promotions for different product lines (eg, premium vs discount brands); having these data would be useful in enforcing and modifying tobacco control policies addressing prices.

Although tobacco control advocates have devoted little attention to minimum price laws as policy interventions,²⁸ these laws can work in tandem with tax increases to raise prices and reduce tobacco use and health disparities.²³ As long as tobacco price discounts are protected by state law, these benefits will not be realised. Revising and expanding minimum price laws to eliminate manufacturer promotions and cover alternative nicotine and tobacco products could further reduce tobacco use and tobacco-induced disease.

What this paper adds

What is already known on this subject

- Although multiple jurisdictions have laws that set a minimum price for tobacco, typically consumers in jurisdictions with these laws pay prices comparable with consumers in jurisdictions without them. This is caused in part because many existing laws allow tobacco manufacturers to provide discounts that lower consumer prices below the legal minimum price.

What important gaps in knowledge exist on this topic

- Despite increasing interest in revising minimum price laws so that they account for trade discounts in the calculation of legal prices, the original justification for privileging manufacturer promotions in these laws is unclear.

What this paper adds

- Our research identifies how minimum price laws were originally formulated, and how they were later amended to protect manufacturer promotions. Tobacco manufacturers view these promotions as critical to retaining current smokers.

Twitter Stanton Glantz @ProfGlantz

Contributors DEA and SG conceived and designed the paper, interpreted the results, reviewed and revised the manuscript in preparation for publication and read and approved the final manuscript. DEA wrote the first draft.

Funding This study was funded by National Cancer Institute (<http://dx.doi.org/10.13039/1000000054>) grant number: 087472.

Competing interests None declared.

Patient consent for publication Not required.

Provenance and peer review Not commissioned; externally peer reviewed.

Data availability statement Data are available in a public, open access repository. The data used in this paper are publicly accessible from the Truth Tobacco Industry Document Library at <https://www.industrydocuments.ucsf.edu/tobacco/>.

ORCID iDs

Dorie E Apollonio <http://orcid.org/0000-0003-4694-0826>

Stanton Glantz <http://orcid.org/0000-0003-4620-6672>

REFERENCES

- Office of the Surgeon General. *Facing addiction in America: The surgeon general's report on alcohol, drugs, and health*. Washington, DC: (HHS) U.S. Department of Health and Human Services, 2016.
- Centers for Disease Control and Prevention. *The health consequences of smoking—50 years of progress: a report of the surgeon General*. Atlanta (GA: US department of health and human services, 2014.
- National Association of Attorneys General. *Master settlement agreement*, 1998.
- World Health Organization. Who framework convention on tobacco control, 2009. Available: <http://www.who.int/fctc/en/> [Accessed 19 Apr 2009].
- Chaloupka FJ, Yurekli A, Fong GT. Tobacco taxes as a tobacco control strategy. *Tob Control* 2012;21:172–80.
- Federal Trade Commission. *Federal Trade Commission cigarette report for 2017*. Washington, DC, 2019.
- Federal Trade Commission. *Federal Trade commission cigarette report for 1999*. Washington, DC, 1999.
- Centers for Disease Control and Prevention (CDC). State cigarette minimum price laws—United States, 2009. *MMWR Morb Mortal Wkly Rep* 2010;59:389–92.
- Tynan MA, Ribisl KM, Loomis BR. Impact of cigarette minimum price laws on the retail price of cigarettes in the USA. *Tob Control* 2013;22:e78–85.
- Chaloupka FJ, Cummings KM, Morley C, et al. Tax, price and cigarette smoking: evidence from the tobacco documents and implications for tobacco company marketing strategies. *Tob Control* 2002;11:62–72.
- Tobacco Control Legal Consortium. *Cigarette minimum price laws*. MN: St. Paul, 2011.
- Reynolds RJ. Unfair cigarette sales laws May 30, 2000. May 30 2000. RJ Reynolds records. Available: <https://www.industrydocuments.ucsf.edu/docs/shcb0190>
- Davis J. Delaware Dept Of Finance. Unfair cigarette sales act. July 31 2000. Brown & Williamson Records. Available: <https://www.industrydocumentslibrary.ucsf.edu/tobacco/docs/qjjh0057>
- Lorillard Records. Unfair cigarette sales law [kentucky], 1956. Available: <https://www.industrydocumentslibrary.ucsf.edu/tobacco/docs/ptmg0113>
- American Tobacco Records. Unfair cigarette sales law, 1966. Available: <https://www.industrydocumentslibrary.ucsf.edu/tobacco/docs/njil0075>
- American Tobacco Records. Unfair cigarette sales act [nebraska], 1974. Available: <https://www.industrydocumentslibrary.ucsf.edu/tobacco/docs/pjji0075>
- State Tax Commission. Unfair cigarette sales law [mississippi] (Tobacco Institute Records), 1978. Available: <https://www.industrydocumentslibrary.ucsf.edu/tobacco/docs/xycc0137>
- Anderson RW, Johnson RN. Antitrust and sales-below-cost laws: the case of retail gasoline. *Rev Ind Organ* 1999;14:189–204.
- Knutson R, Hammond J, Koller E. Price and trade regulation in the dairy industry. *Minnesota Farm Business* 1966;487:1–4.
- System. API. *Alcohol beverages pricing: wholesale pricing practices and restrictions*. Bethesda, MD, 2018.
- State fines liquor chain for selling below minimum price, 2016. Available: <https://www.foxbusiness.com/markets/state-fines-liquor-chain-for-selling-below-minimum-price> [Accessed 31 May 2019].
- O'Donnell A, Anderson P, Jané-Llopis E, et al. Immediate impact of minimum unit pricing on alcohol purchases in Scotland: controlled interrupted time series analysis for 2015–18. *BMJ* 2019;366:l5274.
- Golden SD, Smith MH, Feighery EC, et al. Beyond excise taxes: a systematic review of literature on non-tax policy approaches to raising tobacco product prices. *Tob Control* 2016;25:377–85.
- Guindon GE, Paraje GR, Chaloupka FJ. The impact of prices and taxes on the use of tobacco products in Latin America and the Caribbean. *Am J Public Health* 2018;108:5492–502.
- Bader P, Boisclair D, Ferrence R. Effects of tobacco taxation and pricing on smoking behavior in high risk populations: a knowledge synthesis. *Int J Environ Res Public Health* 2011;8:4118–39.
- Yeh C-Y, Schafferer C, Lee J-M, et al. The effects of a rise in cigarette price on cigarette consumption, tobacco taxation revenues, and of smoking-related deaths in 28 EU countries—applying threshold regression modelling. *BMC Public Health* 2017;17:676.
- Hyland A et al. Higher cigarette prices influence cigarette purchase patterns. *Tob Control* 2005;14:86–92.
- Chapman S, Freeman B. Regulating the tobacco retail environment: beyond reducing sales to minors. *Tob Control* 2009;18:496–501.
- McLaughlin I, Pearson A, Laird-Metke E, et al. Reducing tobacco use and access through strengthened minimum price laws. *Am J Public Health* 2014;104:1844–50.
- Huang J, Chiqui JF, DeLong H, et al. Do state minimum markup/price laws work? Evidence from retail scanner data and TUS-CPS. *Tob Control* 2016;25:i52–9.
- Golden SD, Farrelly MC, Luke DA, et al. Comparing projected impacts of cigarette floor price and excise tax policies on socioeconomic disparities in smoking. *Tob Control* 2016;25:i60–6.
- Marynak KL, Xu X, Wang X, et al. Estimating the impact of raising prices and eliminating discounts on cigarette smoking prevalence in the United States. *Public Health Rep* 2016;131:536–43.
- DeLong H, Chiqui J, Gourdet C, et al. *Tobacco product pricing laws: a state-by-state analysis, 2015*. Chicago, IL: University of Illinois at Chicago, 2016.
- University of California, San Francisco. *Truth tobacco industry documents*. San Francisco, CA, 2019.
- Doogan NJ, Wewers ME, Berman M. The impact of a federal cigarette minimum pack price policy on cigarette use in the USA. *Tob Control* 2018;27:203–8.

- 36 Wieland LS, Rutkow L, Vedula SS, *et al.* Who has used internal company documents for biomedical and public health research and where did they find them? *PLoS One* 2014;9:e94709.
- 37 Malone RE. UCSF's new center for tobacco control research and education finds valuable lessons in the tobacco industry's internal documents. *J Emerg Nurs* 2003;29:75–7.
- 38 Balbach ED, Gasior RJ, Barbeau EM. Tobacco industry documents: comparing the Minnesota Depository and Internet access. *Tob Control* 2002;11:68–72.
- 39 Malone RE, Balbach ED. Tobacco industry documents: treasure trove or quagmire? *Tob Control* 2000;9:334–8.
- 40 Bero L. Implications of the tobacco industry documents for public health and policy. *Annu Rev Public Health* 2003;24:267–88.
- 41 Glantz SA, Barnes DE, Bero L, *et al.* Looking through a keyhole at the tobacco industry. the brown and Williamson documents. *JAMA* 1995;274:219–24.
- 42 Van Maanen J, Dabbs JM, Faulkner RR. *Varieties of qualitative research*. Beverly Hills: Sage, 1982.
- 43 Patton MQ. *Qualitative research & evaluation methods*. 4th edn. Beverly Hills: Sage, 2015.
- 44 RJ Reynolds Records. Manufacturer's promotions, 2000. Available: <https://www.industrydocuments.ucsf.edu/docs/ztnl0186>
- 45 Feighery EC, Ribisl KM, Clark PI. How tobacco companies ensure prime placement of their advertising and products in stores: interviews with retailers about tobacco company incentive programmes. *Tob Control* 2003;12:184–8.
- 46 Joint Legislative Committee on Performance Evaluation and Expenditure Review. *A review of the department of revenue's enforcement of mississippi's "unfair cigarette sales law"*. Jackson: The Mississippi Legislature, 2010.
- 47 Hodde CW. Unfair cigarette sales act. tobacco Institute records; RPCI tobacco Institute and Council for tobacco research records. Available: <https://www.industrydocumentslibrary.ucsf.edu/tobacco/docs/phbp0036>
- 48 Kentucky Department of Revenue, Sergeant EB. Unfair cigarette sales law. Lorillard records, 1975. Available: <https://www.industrydocumentslibrary.ucsf.edu/tobacco/docs/rmtg0113>
- 49 McCowan F, Washington State Food Dealers Association. Unfair cigarette sales act. tobacco Institute records, 1976. Available: <https://www.industrydocumentslibrary.ucsf.edu/tobacco/docs/ffj0080>
- 50 Nevada unfair cigarette sales act. tobacco Institute records; RPCI tobacco Institute and Council for tobacco research records, 1987. Available: <https://www.industrydocumentslibrary.ucsf.edu/tobacco/docs/kxgp0028>
- 51 PM P. Stockton street plant management T, H JE. feedback from Marlboro adventure team week. Philip Morris records, 1993. Available: <https://www.industrydocumentslibrary.ucsf.edu/tobacco/docs/mznc0128>
- 52 Pmusa PMU, Murphy M. Dairy mart—Ohio. Philip Morris Records, 1994. Available: <https://www.industrydocumentslibrary.ucsf.edu/tobacco/docs/fgc0030>
- 53 Pennsylvania Distributors Association. Your state association is at critical point in helping the industry. Philip Morris records, 1994. Available: <https://www.industrydocumentslibrary.ucsf.edu/tobacco/docs/rtlc0028>
- 54 Goldbrenner RS. Minn unfair Clg sales act. Lorillard records, 1987. Available: <https://www.industrydocumentslibrary.ucsf.edu/tobacco/docs/hnyv0121>
- 55 Hoyum G, Minnesota Department of Revenue. Minnesota unfair cigarette sales act. Philip Morris records, 1994. Available: <https://www.industrydocumentslibrary.ucsf.edu/tobacco/docs/fhkh0068>
- 56 RJ Reynolds Records. States with unfair cigarette sales laws, 1995. Available: <https://www.industrydocuments.ucsf.edu/docs/tgqx0185>
- 57 RJ Reynolds Records. States with unfair cigarette sales laws, 1999. Available: <https://www.industrydocumentslibrary.ucsf.edu/tobacco/docs/pmdn0020>
- 58 RJ Reynolds Records Cole RW. Unfair cigarette sales laws analysis, 2000. Available: <https://www.industrydocumentslibrary.ucsf.edu/tobacco/docs/yym0187>
- 59 Reynolds RJ. States with unfair cigarette sales acts (ucasas)* (RJ Reynolds Records), 1999. Available: <https://www.industrydocuments.ucsf.edu/docs/nfvj0185>
- 60 Hoyum G, McCarthy T, Minnesota Department of Revenue Special Taxes Division. Unfair cigarette sales act. Philip Morris records, 1996. Available: <https://www.industrydocumentslibrary.ucsf.edu/tobacco/docs/rjkh0068>
- 61 PR Newswire. *No more rebates or discounts on cigarette sales*, 1996.
- 62 Lowenstein Sandler PC, Berger JL. Unfair cigarette sales act. Philip Morris records, 1998. Available: <https://www.industrydocumentslibrary.ucsf.edu/tobacco/docs/nmcl0068>
- 63 Kerstein A, Andy Ks D D. The unfair cigarette sales act. RJ Reynolds records, 1998. Available: <https://www.industrydocumentslibrary.ucsf.edu/tobacco/docs/rpgy0000>
- 64 Hairston H R. Arkansas unfair cigarette sales act. RJ Reynolds records, 1999. Available: <https://www.industrydocumentslibrary.ucsf.edu/tobacco/docs/tnxn0020>
- 65 Bowell JH. Arkansas unfair Clg sales act. Philip Morris records, 1999. Available: <https://www.industrydocumentslibrary.ucsf.edu/tobacco/docs/zpkf0104>
- 66 Mabe PP. Unfair cigarette sales law. RJ Reynolds records, 2000. Available: <https://www.industrydocumentslibrary.ucsf.edu/tobacco/docs/mlpg0011>
- 67 RJ Reynolds Records. Unfair cigarette sales laws, 2000. Available: <https://www.industrydocumentslibrary.ucsf.edu/tobacco/docs/jnng0011>
- 68 RJ Reynolds Records. Unfair cigarette sales acts, 2000. Available: <https://www.industrydocuments.ucsf.edu/docs/nthb0188>
- 69 RJ Reynolds Records. Iowa Department of Revenue and Finance, Henderson E. [compliance memo], 2000. Available: <https://www.industrydocuments.ucsf.edu/docs/pypc0093>
- 70 RJ Reynolds Records. New York state couponing overview, 2000. Available: <https://www.industrydocuments.ucsf.edu/docs/rxhm0186>
- 71 Philip Morris Records. Pm USA compliance sales, marketing, corporate Affairs, market research, youth smoking prevention, 2000. Available: <https://www.industrydocuments.ucsf.edu/docs/hfbd0001>
- 72 Ervin WC. Wholesaler buydown pass through. RJ Reynolds records, 2000. Available: <https://www.industrydocuments.ucsf.edu/docs/sffj0186>
- 73 Boehm JD, Ervin WC, Premo KA, *et al.* Re: Wholesaler buydown pass through; wholesaler buydown pass through. RJ Reynolds records, 2000. Available: <https://www.industrydocuments.ucsf.edu/docs/ftwj0186>
- 74 RJ Reynolds Records. Cigarette buydowns & vprs, 2000. Available: <https://www.industrydocuments.ucsf.edu/docs/kkhj0186>
- 75 Hamilton BA, Reynolds RJ. Breakout session 1. Project reshape - retail team. RJ Reynolds Records, 2003. Available: <https://www.industrydocuments.ucsf.edu/docs/qjdl0221>
- 76 RJ Reynolds Records. Unfair cigarette sales laws, 2003. Available: <https://www.industrydocuments.ucsf.edu/docs/szpn0221>
- 77 RJ Reynolds Records. Unfair cigarette sales act, 2000. Available: <https://www.industrydocumentslibrary.ucsf.edu/tobacco/docs/gnng0011>
- 78 RJ Reynolds Records. Nebraska unfair cigarette sales act. (59-1501 through 59-1518), 2000. Available: <https://www.industrydocuments.ucsf.edu/docs/mlnf0094>
- 79 RJ Reynolds Records. New Jersey unfair cigarette sales act. (n.J. STAT. ANN. 56:7-18 through 56:7-28), 2000. Available: <https://www.industrydocuments.ucsf.edu/docs/llnf0094>
- 80 RJ Reynolds Records. Pennsylvania unfair cigarette sales act. (Penn. STAT. ANN. 201-a through 230-a), 2000. Available: <https://www.industrydocuments.ucsf.edu/docs/xlnf0094>
- 81 RJ Reynolds Records. Unfair cigarette sales laws allies by state (SGR assessment), 2000. Available: <https://www.industrydocuments.ucsf.edu/docs/rkhj0186>
- 82 RJ Reynolds Records. External relations. Strengths/weaknesses, 2000. Available: <https://www.industrydocuments.ucsf.edu/docs/pmn0186>
- 83 Marshall MH, RJ Reynolds Records. Unfair cigarette sales laws, 2000. Available: <https://www.industrydocuments.ucsf.edu/docs/qmfw0187>
- 84 Marshall MH. Unfair cigarette sales act (RJ Reynolds records), 2000. Available: <https://www.industrydocuments.ucsf.edu/docs/thmc0188>
- 85 RJ Reynolds Records. Nebraska unfair cigarette sales act, 2000. Available: <https://www.industrydocumentslibrary.ucsf.edu/tobacco/docs/xmhv0068>
- 86 Marshall H. Unfair cigarette sales laws (minimum pricing laws) (Lorillard records), 2000. Available: <https://www.industrydocuments.ucsf.edu/docs/jmlp0065>
- 87 RJ Reynolds Records. Ohio action plan unfair cigarette sales law, 2000. Available: <https://www.industrydocuments.ucsf.edu/docs/zhm0188>
- 88 RJ Reynolds Records. State unfair cigarette sales laws (ucasas), 2000. Available: <https://www.industrydocuments.ucsf.edu/docs/hzn0186>
- 89 RJ Reynolds Records. State unfair cigarette sales laws (ucas's), 2000. Available: <https://www.industrydocuments.ucsf.edu/docs/thwj0186>
- 90 Lorillard Records. State unfair cigarette sales laws should not be used to bar manufacturer price promotions, 2000. Available: <https://www.industrydocuments.ucsf.edu/docs/mkhl0076>
- 91 Apollonio DE, Glantz SA. Tobacco industry promotions and pricing after tax increases: an analysis of internal industry documents. *Nicotine Tobacco Research* 2019;82.
- 92 Thomas CW. Ne dept of R. a copy of the new cigarette minimum selling price list dated December 19, 2000, is enclosed. RJ Reynolds records, 2000. Available: <https://www.industrydocuments.ucsf.edu/docs/jswk0091>
- 93 RJ Reynolds Records. 2001 (20010000) state legislative positions, 2001. Available: <https://www.industrydocuments.ucsf.edu/docs/gpxg0094>
- 94 RJ Reynolds Records. State legislative policies and priorities, 2001. Available: <https://www.industrydocuments.ucsf.edu/docs/yzwn0186>
- 95 Lorillard Team. State activity. Lorillard records, 2001. Available: <https://www.industrydocuments.ucsf.edu/docs/jmy0060>
- 96 Qualkinbush SR. Gentleman, attached is a list of states where unfair cigarette sales laws (minimum pricing laws) have been identified where we would encounter the least resistance, in some cases, potential assistance from the state revenue department if legislation was l. January 31 2001. RJ Reynolds records. Available: <https://www.industrydocuments.ucsf.edu/docs/phwj0186>
- 97 RJ Reynolds Records. (20010000) issue projections summary, 2001. Available: <https://www.industrydocuments.ucsf.edu/docs/nrvh0224>
- 98 Lorillard Records. Index of pleadings case name: Lorillard tobacco co. and atrn marts, Inc. V. Arthur J. Roth, as commissioner of taxation and finance, and the new York state department of taxation and finance court: state of new York Supreme Court Court of Monroe index No.: 2000/5775. February 20, 2001. Available: <https://www.industrydocuments.ucsf.edu/docs/qvyv0010>
- 99 Arkansas General Assembly. A bill for an act to be entitled an act to simplify the enforcement of the unfair cigarette sales act and to clarify that cigarette manufacturer's buy down (or paperless coupon) programs for reducing the retail

- sales price of cigarettes sold by Arkansas retailers do not violate the provisions of the unfair cigarette sales act, and for other purposes. 2001. Philip Morris records. Available: <https://www.industrydocuments.ucsf.edu/docs/rthm0055>
- 100 Mozingo RL. Weekly status report April 06—state government relations. RJ Reynolds Records, 2001. Available: <https://www.industrydocuments.ucsf.edu/docs/jyw0091>
 - 101 Mozingo RL. Weekly status report April 20—state government relations. RJ Reynolds Records, 2001. Available: <https://www.industrydocuments.ucsf.edu/docs/nncj0186>
 - 102 Tobacco Institute Records; RPCI Tobacco Institute and Council for Tobacco Research Records. Page I of L Minnesota revenue notice, 2001. Available: <https://www.industrydocuments.ucsf.edu/docs/flbm0045>
 - 103 C+B C, Burling. Tobacco industry issues in 20010000 state legislatures. Lorillard records, 2001. Available: <https://www.industrydocuments.ucsf.edu/docs/hfmg0003>
 - 104 Mozingo RL. Weekly status report May 11—state government relations. RJ Reynolds Records, 2001. Available: <https://www.industrydocuments.ucsf.edu/docs/gyw0091>
 - 105 Bulletin L, TMA T, Carmello K. Leg 01-26. Lorillard records, 2001. Available: <https://www.industrydocuments.ucsf.edu/docs/mxn0060>
 - 106 legislative end of session report & 2002 political outlook 2001. Philip Morris Records, 2001. Available: <https://www.industrydocuments.ucsf.edu/docs/hmmd0178>
 - 107 Philip Morris Records. Philip Morris USA tobacco [state legislative report], 2001. Available: <https://www.industrydocuments.ucsf.edu/docs/qtlc0062>
 - 108 RJ Reynolds Records. Background and must AIRS concerning rjrt challenge to Nebraska department of revenue ruling on cigarette advertising. (for response to inquiry only), 2001. Available: <https://www.industrydocuments.ucsf.edu/docs/hzbk0083>
 - 109 Lorillard Records. State legislative summary 20010000 legislative session, 2001. Available: <https://www.industrydocuments.ucsf.edu/docs/fmm0060>
 - 110 Egr MJ. Revenue ruling 57-02-1: Unfair cigarette sales act - advertising. State of Nebraska: Commission State Tax, editor, 2002.
 - 111 State of West Virginia. An act to amend and reenact sections one, two, three, four, four-a, five, twelve, nineteen and twenty, article seventeen, chapter eleven of the code of west virginia, one thousand nine hundred thirty-one, as amended; to further amend said article by adding thereto seven new sections, designated sections thirteen, nineteen-a, nineteen-b, nineteen-c, twenty-a, twenty-b and twenty-three; and to amend and reenact section seven hundred three, article seven, chapter sixty-a of said code, all relating to imposing, administering, collecting and enforcing excise tax on sale and use of cigarettes and other tobacco products; renaming the cigarette tax act as the tobacco products excise tax act; defining terms; applying existing provisions, procedures, requirements and rules to all tobacco products; requiring use of invoice method for the payment of tax on tobacco products other than cigarettes; imposing excise tax on tobacco products other than cigarettes based on a fixed percentage of the wholesale price; dedicating proceeds of tax to general revenue fund; establishing money penalties; imposing certain criminal penalties; declaring certain nontaxed tobacco products to be contraband; providing for seizure and disposition of contraband property and distribution of proceeds; requiring of special study on impact of tax on tobacco products other than cigarettes; and providing effective date of tax on tobacco products other than cigarettes. 2001;WV SB 116.
 - 112 State of Oregon. An act relating to taxation; creating new provisions; amending ORS 323.500 and 323.505 and section 3, chapter 385, Oregon laws 1995; and providing for revenue raising that requires approval by a three-fifths majority. 2001;OR HB 3433.
 - 113 State of North Dakota. An act to amend and reenact sections 57-36-01, 57-36-09, 57-36-25, 57-36-26, 57-36-28, 57-36-29, and 57-36-33 of the north dakota century code, relating to the tobacco products tax. 2001;ND SB 2408.
 - 114 State of Indiana. An act to amend the indiana code concerning alcohol and tobacco. 2001;IN HB 1585.
 - 115 State of Illinois. An act concerning taxes. 2001;IL SB 853.
 - 116 Reynolds RJ. External relations. biweekly status update. (20020311). March 11 2002. RJ Reynolds records, 2002. Available: <https://www.industrydocuments.ucsf.edu/docs/npgk0023>
 - 117 Mozingo RL. Weekly status report July 15—state government relations. RJ Reynolds Records, 2002. Available: <https://www.industrydocuments.ucsf.edu/docs/tzvc0187>
 - 118 RJ Reynolds Records. (20020000) issue projections summary, 2002. Available: <https://www.industrydocuments.ucsf.edu/docs/xmgb0187>
 - 119 RJ Reynolds Records. Executive summary of state legislative activity as of July 11, 2002 (20020711), 2002. Available: <https://www.industrydocuments.ucsf.edu/docs/sjvg0190>
 - 120 RJ Reynolds Records. Executive summary of state legislative activity September 10, 2002. Available: <https://www.industrydocuments.ucsf.edu/docs/fjyf0190>
 - 121 Ohio Legislative Services Commission. *Final bill analysis am. sub. SB 242. Columbus, OH*, 2002.
 - 122 State of Washington. An act relating to revising the tobacco products tax by imposing the tax upon those persons who acquire tobacco products for resale from persons who are immune from state tax; amending rcw 82.26.010, 82.26.020, 82.26.025, and 82.26.030; adding a new section to chapter 82.26 rcw; and providing an effective date. 2002;WA SB 6591.
 - 123 State of Oklahoma. An act relating to crimes and punishments and taxation; amending 21 o.s. 2001, section 1241, which relates to furnishing tobacco products to minors; prohibiting bids; amending 68 o.s. 2001, section 327, which relates to definitions; including bids in certain definitions; modifying reference; and declaring an emergency. 2002;OK SB 1504.
 - 124 2003. Lorillard tobacco company, et al., &c., appellants, v. Arthur j. Roth, &c., et al, respondents. United States Court of International Trade. 2003 NY Int. 10. February 13.
 - 125 State of Arkansas. An act to amend various provisions of the unfair cigarette sales act to simplify the application and administration of the act, and to avoid the loss of gross receipts Tax revenues from cigarette sales; and for other purposes. in: General assembly, editor. little rock: state of Arkansas 2003.
 - 126 Reynolds RJ. Rjrt state government relations tobacco industry issues in 2003 state legislatures cumulative report. RJ Reynolds records, 2003. Available: <https://www.industrydocuments.ucsf.edu/docs/prgj0228>
 - 127 State of Tennessee. An act to amend tennessee code annotated, title 3; title 4; title 5; title 6; title 7; title 8; title 9; title 12; title 16; title 30; title 36; title 39; title 40; title 45; title 47; title 48; title 49; title 54; title 55; title 56; title 57; title 61; title 62; title 67; title 68; title 69; title 70 and title 71, relative to taxation. 2003;TN HB 832.
 - 128 Nebraska So. An act relating to revenue and taxation; to amend sections 13-324, 77-3, 117, 77-2702.04 to 77-2702.06, 77-2702.08, 77-2702.10, 77-2702.18 to 77-2702.26, 77-2704.10, 77-2704.13, 77-2704.14, 77-2704.24, 77-2708.01, 77-2713, 77-27, 119.03, 77-27, 142, and 77-27, 143, reissue revised statutes of nebraska, and sections 9-306.01, 13-319, 13-326, 77-2701, 77-2702.03, 77-2702.07, 77-2702.09, 77-2702.11, 77-2702.14 to 77-2702.16, 77-2703, 77-2704.09, 77-2704.26, 77-2705, 77-2708, 77-2711, 77-2712.02 to 77-2712.05, 77-27, 147, and 77-27, 223, revised statutes supplement, 2002; to provide, change, and eliminate sales and use tax provisions to carry out the streamlined sales tax system; to eliminate the uniform sales and use tax administration act; to harmonize provisions; to provide operative dates; to repeal the original sections; and to outright repeal section 77-2702.12, reissue revised statutes of nebraska, and sections 77-2702.13, 77-2702.17, 77-2706.02, 77-2712, 77-2712.01, and 77-2712.08, revised statutes supplement, 2002. 2003;NE LB 282.
 - 129 State of Montana. An act creating the montana economic development tax act; providing for a limited sales tax and use tax on certain property and services; reducing individual income tax rates; establishing a capital gains credit; providing for collection of the limited sales tax and use tax; providing for distribution of the limited sales tax and use tax revenue; clarifying the definition of "consumer price index" relating to individual income tax provisions; amending individual income tax exemptions; limiting the individual income tax deduction for federal income tax paid; amending the individual income tax standard deduction; allowing residents a credit against individual income taxes for their share of taxes imposed and paid to another state or country by a partnership of which the resident is a partner; increasing the cigarette tax from 18 cents to 70 cents on a pack of cigarettes and revising the distribution of the cigarette tax; adjusting the cigarette insignia discounts; increasing the tax on tobacco products from 12.5 percent to 25 percent; providing for a tax on each ounce of moist snuff; adjusting the wholesaler's discount for tobacco products; amending sections 13-37-218, 15-30-101, 15-30-103, 15-30-112, 15-30-121, 15-30-122, 15-30-124, 15-30-142, 16-11-111, 16-11-114, 16-11-119, 16-11-201, 16-11-202, and 16-11-206, mca; and providing effective dates and applicability dates. 2003;MT SB 407.
 - 130 State of Minnesota. An act relating to financing and operation of government in this state. 2003;MN HB 1565.
 - 131 State of Kentucky. An act relating to taxation and governmental services provided therefrom. 2003;KY HB 293.
 - 132 State of Kansas. An act concerning taxation; amending k.s.a. 12-188, 12-189a, 12-191, 12-192, 12-198, 72-6431, 74-2433, 75-5151, 79-3607, 79-3608 and 79-3651 and k.s.a. 2002 supp. 12-187, 12-189, 79-201x, 79-15, 101, 79-15, 102, 79-15, 103, 79-15, 109 79-3295, 79-3298, 79-3299, 79-32, 100, 79-32, 100a, 79-32, 100b, 79-32, 100c, 79-32, 206, 79-3602, 79-3603, 79-3606 and 79-3650 and repealing the existing sections; also repealing k.s.a. 12-191a, 79-15, 106, 79-15, 107, 79-15, 108, 79-15, 114, 79-15, 115 and 79-15, 127. 2003;KS HB 2005.
 - 133 State of Iowa. An act relating to economic development, financial, taxation, and regulatory matters, making and revising appropriations, modifying penalties, providing a fee, and including effective, applicability, and retroactive applicability provisions. 2003;IA HB 683.
 - 134 State of Arkansas. For an act to be entitled an act to amend various provisions of the unfair cigarette sales act to simplify the application and administration of the act, and to avoid the loss of gross receipts tax revenues from cigarette sales; and for other purposes. Subtitle to amend various provisions of the unfair cigarette sales act to simplify the application and administration of the act, and to avoid the loss of gross receipts tax revenues from cigarette sales. 2003;AR SB 532.
 - 135 State of Alaska. An act relating to issuance and revocation of licenses for the importation, sale, distribution, or manufacture of cigarettes and tobacco products; relating to a tax refund or credit for unsaleable, returned, or destroyed tobacco products; relating to restrictions on and penalties for shipping or transporting cigarettes; relating to records concerning the sale of cigarettes; amending and adding definitions relating to cigarette taxes; relating to the payment of cigarette taxes; relating to penalties applicable to cigarette taxes; relating to the definition of the wholesale price of tobacco products; relating to payment of cigarette taxes through the use of cigarette tax stamps; relating to provisions making certain

- cigarettes contraband and subject to seizure and forfeiture; relating to certain crimes, penalties, and interest concerning tobacco taxes and stamps; relating to cigarette sales; and providing for an effective date. 2003;AK SB 168.
- 136 Hamilton BA, R R. Discussion document. Wholesale program and logistics restructuring. RJ Reynolds records, 2003. Available: <https://www.industrydocuments.ucsf.edu/docs/tjdl0221>
 - 137 Hamilton BA, Reynolds RJ. Discussion document. RJR retail program. RJ Reynolds records, 2003. Available: <https://www.industrydocuments.ucsf.edu/docs/kxdl0221>
 - 138 State of Connecticut. An act concerning the definition of "chain store" for purposes of certain cigarette tax statutes. 2005;CT SB 1256.
 - 139 State of Michigan. An act to amend 1993 pa 327, entitled "an act to provide for a tax upon the sale and distribution of tobacco products; to regulate and license manufacturers, wholesalers, secondary wholesalers, vending machine operators, unclassified acquirers, transportation companies, transporters, and retailers of tobacco products; to prescribe the powers and duties of the revenue division and the department of treasury in regard to tobacco products; to provide for the administration, collection, and disposition of the tax; to levy an assessment; to provide for the administration, collection, defense, and disposition of the assessment; to provide for the enforcement of this act; to provide for the appointment of special investigators as peace officers for the enforcement of this act; to prescribe penalties and provide remedies for the violation of this act; and to repeal acts and parts of acts," by amending sections 2, 8, 9, and 11 (mcl 205.422, 205.428, 205.429, and 205.431), sections 2, 8, and 9 as amended by 1997 pa 187. 2004;MI HB 5668.
 - 140 Philip Morris Records. Final STM boards-04-18-06.Ppt, 2006. Available: <https://www.industrydocuments.ucsf.edu/docs/mpdc0219>
 - 141 Morris P. [government relations and trade news]. Philip Morris Records, 2006. Available: <https://www.industrydocuments.ucsf.edu/docs/mgdd0219>
 - 142 Reynolds RJ. New growth innovation roadmap. RJ Reynolds records, 2007. Available: <https://www.industrydocuments.ucsf.edu/docs/nmfl0225>
 - 143 Reynolds RJ. Rjrt business update. October 2008 (20081000). RJ Reynolds records, 2008. Available: <https://www.industrydocuments.ucsf.edu/docs/xthl0223>
 - 144 State of Idaho. An act relating to taxes on cigarette and tobacco products; amending section 63-2503, idaho code, to provide that a cigarette permit held by a person who reports no cigarette activity for twelve consecutive months shall expire automatically; amending section 63-2551, idaho code, to revise the definition of "wholesale sales price"; and amending chapter 25, title 63, idaho code, by the addition of a new section 63-2552b, idaho code, to impose a tobacco products use tax on tobacco products not otherwise taxed. ID HB 358. 2008.
 - 145 Phelps D. *Cigarette law makes the cut; commerce drops proposal to repeal minimum-price act*. *StAR Tribune*, 2003.
 - 146 Center for Public Health Systems Science. *Regulating price discounting in Providence, RI*. ST. Louis, MO: Washington University, 2013.
 - 147 Big Cities Health Coalition. Preventing the habit anchors the big apple's tobacco 21 & minimum price laws, 2015. Available: <https://www.bigcitieshealth.org/case-study-nyc-tobacco> [Accessed 5 Nov 2019].
 - 148 NYC Health. *New law: minimum prices for tobacco products and non-tobacco shisha*. *New York City*, 2018.
 - 149 LeGresley EM, Muggli ME, Hurt RD. Playing hide-and-seek with the tobacco industry. *Nicotine Tob Res* 2005;7:27–40.
 - 150 LeGresley E, Lee K. Analysis of British American tobacco's questionable use of privilege and protected document claims at the Guildford Depository. *Tob Control* 2017;26:316–322.