



*Citation for published version:*

Smith, KE, Savell, E & Gilmore, AB 2013, 'What is known about tobacco industry efforts to influence tobacco tax? A systematic review of empirical studies', *Tobacco Control*, vol. 22, no. 2, pp. e1.  
<https://doi.org/10.1136/tobaccocontrol-2011-050098>

*DOI:*

[10.1136/tobaccocontrol-2011-050098](https://doi.org/10.1136/tobaccocontrol-2011-050098)

*Publication date:*

2013

*Document Version*

Peer reviewed version

[Link to publication](#)

This article has been accepted for publication in *Tobacco Control* following peer review. The definitive copyedited, typeset version:

Smith, K. E., Savell, E., & Gilmore, A. B. (2013). What is known about tobacco industry efforts to influence tobacco tax? A systematic review of empirical studies. *Tobacco Control*, 22(2), e1, is available online at: <http://dx.doi.org/10.1136/tobaccocontrol-2011-050098>

**University of Bath**

## **Alternative formats**

If you require this document in an alternative format, please contact:  
[openaccess@bath.ac.uk](mailto:openaccess@bath.ac.uk)

### **General rights**

Copyright and moral rights for the publications made accessible in the public portal are retained by the authors and/or other copyright owners and it is a condition of accessing publications that users recognise and abide by the legal requirements associated with these rights.

### **Take down policy**

If you believe that this document breaches copyright please contact us providing details, and we will remove access to the work immediately and investigate your claim.

**Title: What is known about tobacco industry efforts to influence tobacco tax? A systematic review of empirical studies**

Smith, K.E. <sup>1,\*</sup>, Savell, E.<sup>2,3</sup>, Gilmore, A.B.<sup>2,3,4</sup>.

<sup>1</sup> Global Public Health Unit, University of Edinburgh

<sup>2</sup> Department for Health, University of Bath.

<sup>3</sup> UK Centre for Tobacco Control Studies.

<sup>4</sup> European Centre for Health of Societies in Transition, London School of Hygiene and Tropical Medicine

**\*Corresponding author:** Dr Katherine Smith.

**Address for correspondence:** Global Public Health Unit, Social Policy, University of Edinburgh, 15a George Square, Edinburgh EH8 9LD. Tel: 0131 6511461. Email: [Katherine.Smith@ed.ac.uk](mailto:Katherine.Smith@ed.ac.uk)

Article word count: 4,687 (excluding abstract, tables, boxes, reference list and appendices)

Tables: 4

Boxes: 3

**Title: What is known about tobacco industry efforts to influence tobacco tax? A systematic review of empirical studies**

**ABSTRACT**

**Objective:** To systematically review studies of tobacco industry efforts to influence tax policies.

**Data sources:** We conducted searches between 1<sup>st</sup> October 2009 and 31<sup>st</sup> March 2010 on 14 databases/websites, in relevant bibliographies and via experts.

**Study selection:** We included studies if they: focused on industry efforts to influence tobacco tax policies; drew on empirical evidence; were in English; concerned the period 1985-2010. 36 studies met these criteria.

**Data extraction:** Two reviewers undertook data extraction and critical appraisal. A random selection of 15 studies (42%) was subject to second review.

**Data synthesis:** We assessed evidence thematically to identify distinct tobacco industry aims, arguments and tactics. 34 studies examined industry efforts to influence tax *levels*. They suggest industry works hard to prevent significant increases and particularly dislikes taxes 'earmarked' for tobacco control. Key arguments to counter increases are that tobacco taxes are socially regressive, unfair and lead to increased levels of illicit trade and negative economic impacts. For earmarked taxes, the industry also frequently tries to raise concerns about revenue allocation. Assessing industry arguments against established evidence demonstrates most are unsupported. Key industry tactics include: establishing 'front groups'; securing credible allies, direct lobbying; and publicity campaigns. Only seven studies examined efforts to influence tax *structures*. They suggest company preferences vary and tactics centre on direct lobbying.

**Conclusions:** The tobacco industry has historically tried to keep tobacco taxes low using consistent tactics and misleading arguments. Further research is required to explore efforts to influence: tax structures; excise policies beyond the US; recent policies.

**Abstract word count:** 250 words

**Keywords**

1. Systematic review
2. Tobacco excise structures (specific tax / ad valorem tax)
3. Tobacco tax increases
4. Hypothecated taxes / earmarked taxes
5. Tobacco industry
6. Tobacco control

## BACKGROUND

Much has been learnt about industry efforts to influence tobacco control policies, particularly through research on internal corporate documents released via litigation in the US.[1] Systematic reviews of particular policy areas within this literature can provide succinct overviews,[2-4] enabling common industry tactics and arguments, as well as any important gaps in the evidence-base, to be identified.[2,5] This systematic review examines studies investigating tobacco industry efforts to influence tobacco tax policies. These are of central importance to tobacco companies, both because they are one of the most effective policy levers for tobacco control,[6-8] and because tax levels and structures impact on profits.[8]

### Tobacco Taxes

Traditionally tobacco excise taxes have been implemented as a means of accruing government revenue but they are increasingly also being used for tobacco control.[7-9] A number of different types of tobacco excise tax exist – see **Box 1**.

#### **Box 1: Common Taxes on Tobacco Products**

*Ad valorem tobacco excise:* a tax based on a percentage of the retail price. This type of tax tends to widen price differences between cigarette brands, making expensive brands relatively more expensive. From a policy perspective, ad valorem taxes are attractive because they automatically increase with industry price increases and are implicitly linked to inflation. However, ad valorem excise allows industry to control tax levels by keeping prices low (e.g. companies could lower their prices in response to a tax increase, reducing the impact of the tax increase and thereby lowering the associated public health benefit).

*Specific tobacco excise:* a fixed tax per cigarette. This type of tax works by adding a fixed, monetary tax to every cigarette, regardless of its baseline price. It reduces price differences between brands, benefitting manufacturers of more expensive cigarettes. For this reason, and because specific taxes tend to increase consumer prices relatively more than ad valorem excises, leading to higher reductions in consumption, it is generally favored for tobacco control purposes.[8] Specific excises also provide more predictable revenue for governments. From an industry perspective, this type of structure allows companies to raise the base price of products (and therefore boost profit) without increasing the tax and, because they are not automatically linked to inflation, specific taxes may decline over time in real terms (unless a link to inflation is built in or policymakers regularly increase tobacco taxes).

*Import duties:* taxes paid on imported goods to a country/region. Duties may be applied to raw tobacco and/or tobacco products and may be calculated on a specific or ad valorem basis.

*Value Added Tax (VAT) / Sales Taxes:* tobacco products may also be subject to more general consumer taxes, such as VAT (usually calculated on an ad valorem basis).

Tobacco taxes can also be 'earmarked' ('hypothecated') for spending in particular areas (e.g. some cigarette taxes in some US states are ring-fenced for spending on specific health issues).

## **METHODS**

We systematically sought to identify empirical (qualitative and quantitative) studies concerning tobacco industry efforts to influence tobacco tax policies. We included studies if they: focused on tobacco industry efforts to influence tax policies; drew on empirical evidence; were written in English; and concerned the period 1985-2010 (significant changes to the tobacco market since the mid-1980s decreased the relevance of earlier studies). 14 electronic databases/websites were searched between October 2009 and March 2010. These covered academic research (published and unpublished), grey literature and some newspaper articles. The main search string employed was: (tobacco OR cigar\* OR snus OR 'Philip Morris' OR JTI OR 'R.J. Reynolds' OR Gallaher) AND (taxation OR tax OR excise OR price OR pricing) AND (polic\* OR intervention OR lobb\* OR influence), although this was adapted for specific sites (full search strategy details are available in the **Web Appendix**). In addition, the bibliographies of all included publications were hand searched and experts were contacted to identify further studies.

In total, we located 2,678 publications, of which we excluded 2,424 on the basis of the title/abstract. We retrieved 243 publications for full analysis but were unable to locate 11 publications (mostly newspaper or magazine articles). On the basis of the full analysis, we excluded a further 197 publications. The remaining 46 publications met the inclusion criteria. However, in several cases more than one publication was based on the same study or policy initiative. These were assessed collectively to avoid 'double-counting'. In this article, we use the term 'study' to refer to all included publications relating to the same policy initiative(s). The total number of studies included was 36.

First reviewers extracted data from and critically appraised studies using critical appraisal criteria for qualitative papers (**Web Appendix**)[10-12]. No quality score was calculated. We undertook second reviewing for a random selection of 42% (15) of studies (see **Web Appendix**). We deemed further second reviewing unnecessary as less than a dozen differences were identified and all were minor.

### **Synthesis**

Having summarised and critically appraised all papers (**Web Appendix** provides a tabulated summary) we first categorised studies according to industry's tax-related aims, then assessed the arguments and tactics used to achieve these aims. Arguments and tactics were summarised in the order of frequency with which they were identified in studies, then assessed for veracity against recent, peer-reviewed evidence (notably the International Agency for Research on Cancer's (IARC) 2011 handbook on the effectiveness of tax and price policies for tobacco control).[8]

## RESULTS

### Tobacco industry aims and study context

The studies identified two distinct industry tax-related aims: (i) to influence tobacco tax levels;[13-56] and (ii) to shape tobacco tax structures.[14-17,23,57,58] Of the 34 studies discussing industry efforts to influence tax levels (five of which also discussed tax structures), only five concerned policies outside North America[13-17] (**Table 1**). 22 of these studies focused on state/province level, 11 (all in the US) focused on initiatives that could be introduced by popular vote,[22,24,25,29,30,36-39,41,42,44-46,49,53,56] six focused on standard legislative developments,[23,26,32,50,51,54] and five focused on both (or were unspecified).[19,31,33-35,43,47,52] 17 studies concerned policy proposals to substantially increase taxes *and* ' earmark' the resulting revenue for tobacco control programmes (all at US state level). Although it is consequently difficult to ascertain whether the industry was concerned about tax increases *per se* or the funding of tobacco control activities, we distinguish arguments and strategies used to address each issue. Only one study focused on tobacco tax developments in an area with high levels of tobacco farming (South Carolina, USA).[51]

**Table 1: Geographical location and topic of studies**

Geographical Location	Number of studies	Reported Industry Aim(s)		
		Influence tax levels	Influence tax levels <i>and</i> structures	Influence tax structures
African countries	1 (national: South Africa)[13]	1[13]	0	0
European countries	1 (national: Hungary)[14]	0	1[14]	0
Former Soviet Union countries	3 (2 national: Moldova; & Uzbekistan; one regional)[15,57,58]	0	1[15]	2[57,58]
Middle Eastern countries	2 (one national; Lebanon; one regional)[16,17]	0	2[16,17]	0
North American countries	29 (7 national: 6 US; 1 Canada; 21 state level in US, 1 province level in Canada)[18-56]	28[18-22,24-56]	1[23]	0
<b>Total</b>	<b>36</b>	<b>29</b>	<b>5</b>	<b>2</b>

Seven studies concerned industry efforts to shape excise structures,[14-17,23,57,58] and these had a different geographic and economic profile, with only one North American study (Hawai'i).[23] The rest focused on countries retaining or in the process of privatising state-owned tobacco interests, where tobacco and economic policies were often in a state of flux.[14-17,57,58]

The majority of studies focused on policy developments between the mid-1980s and mid-1990s. Where more contemporary information was included, it was often limited.[14,17,29,30,32-35,39,40,44,45,47-52,54]

Arguments and tactics relating to the different aims are explored below. Where they appear to vary as a result of different geographical/political contexts, this is highlighted.

### Studies examining industry efforts to influence tax levels

#### *Assessing industry arguments to keep tobacco taxes low*

All 34 studies focusing on industry efforts to influence tobacco tax levels state or imply that the aim was to prevent increases or reduce current levels. Arguments to keep tobacco taxes low are summarised in **Table 2** and briefly assessed against available evidence.

**Table 2: Industry arguments to influence tax levels**

Industry arguments to keep tobacco taxes low	Assessing industry arguments against available evidence
(1) Higher taxes will lead to illicit trade (especially smuggling) and, relatedly, organised crime.[13-15,17,18,22,23,26,31,38-41,49,51-54,56]	Comparative assessments show the countries with the highest rates of smuggling are not those with the highest levels of tobacco taxes.[8,59] In addition, two studies in this review found the industry was directly involved in smuggling when using this argument.[26,40] A decision to reduce taxes in Canada in response to this argument increased smoking rates in young people without significantly reducing smuggling.[26,40]
(2) Tobacco tax is regressive so higher taxes are unfair on poorer & more marginal groups in society. [20,21,27,28,31,32,38,39,41,43,44,48,50-54,56]	Although tobacco taxes do represent a higher percentage of the income of poorer consumers (both because poorer groups tend to consume more tobacco products and because tobacco taxes represent a significantly higher proportion of their incomes),[60-62] tobacco tax <i>increases</i> can also be viewed as progressive because poorer smokers are more price sensitive.[61-63] IARC found strong evidence that tobacco use among lower-income populations is more responsive to tax and price increases than tobacco use among higher-income groups (in high-income countries).[8]
(3) Tobacco taxes are unfair on, and punitive towards, smokers. [13,23,27,29,30,36,37,41,42,45,51,52]	Whilst some may agree that high tobacco taxes are unfair on smokers, it is also true that most smokers want to quit,[64,65] and that higher prices induce smokers to quit.[8]
(4) Tax increases will have negative economic impacts on local business and employment levels as they will lead to greater cross-border trade and/or	Although tax increases can lead to some tax avoidance (e.g. through cross-border trade), IARC found such behaviour failed to eliminate the larger

purchases from shops with tax breaks on tobacco products (e.g. shops on Native American Reserves). [26,31,32,38,39,41,49,50,54]	public health benefits and was not associated with significant negative economic impacts, such as unemployment.[8]
(5) Tax increases will lead to declines in government revenue (or less revenue than predicted). [13,19,26,31,49,54]	IARC found tobacco tax increases lead to more, not less, government revenue.[8]
(6) Tax increases, by increasing illicit and cross-border trade, will make it easier for young people to access tobacco products.[49,50,52]	In addition to the fact that broader evidence indicates there is no clear association between higher taxes and illicit trade (see above), IARC found tax increases are particularly effective at reducing consumption amongst young people, who tend to be more price sensitive.[8]
(7) Denial of link between increased tobacco prices (as a result of increased taxes) and reduced consumption.[26,28]	A great deal of evidence supports this link as summarised in the recent IARC review.[8] Evidence also indicates that the industry has been aware of this relationship for many years.[66] Indeed, one study in this review found evidence of the industry arguing that tax increases would result in job losses precisely because such rises <i>would</i> reduce consumption.[13]

The industry argument to prevent tax increases (or secure reductions) most commonly identified in studies was the claim that tax increases lead to illicit trade. In some cases, this argument was expanded on with claims that increases would divert police attention away from other (more violent) crimes.[56] It was deployed in the US at state level and at national levels in Canada, Lebanon, South Africa and a variety of Former Soviet Union countries, even in cases where smuggling was not a significant issue,[13] suggesting it is not context-specific. In several cases, this argument enabled industry to attract the support of non-traditional, credible allies such as the police.[26,53,56] Canada was sometimes used as an example to strengthen this argument,[13] following a successful industry campaign to reverse a tobacco tax increase there in the early 1990s, on the basis that this would reduce the growing smuggling problem.[26,40] In reality, the industry was directly involved in smuggling and the decision to reduce taxes only increased smoking rates in young people, without significantly reducing smuggling.[26,40]

The second most frequently identified argument was that tobacco excises are regressive, meaning higher tobacco taxes cost relatively more to poorer and more marginal groups. One study found the industry went as far as arguing such increases would contribute to class warfare, pitting upper middle class liberals (mostly white) against lower middle class, working people (mostly minority ethnic groups).[41] This argument also enabled the industry to secure anti-tax support from non-traditional allies, including labor groups (e.g. unions), organisations representing minority ethnic groups and left-of-centre politicians.[20,21,31,32,43,48]

As Table 2 illustrates, all of the other arguments identified in studies as being employed by industry to keep tobacco taxes low are unsupported by available evidence.

*Assessing industry arguments to keep tobacco taxes to prevent earmarking*

17 studies, all focusing on the US, concerned proposals for tax increases in which revenue would be earmarked for health programmes.[20-22,24,25,28-30,36-39,41,42,44-47,50-54,56]. Arguments used by the industry to prevent earmarking are summarised in **Table 3** and assessed against the available evidence.

**Table 3: Industry arguments to prevent earmarking**

Industry arguments	Assessing industry arguments against available evidence
(1) The earmarked funds will be used in ways which the public do not support and/or which differ from those described in the original proposal(s). [22,24,25,29-31,36-39,41,42,44-46,51,53,56]	This argument was supported by the experience of some case studies. In some cases, the tobacco industry was found to have worked collaboratively with healthcare and health insurance organizations in order to achieve these diversions.[22,24,53]
(2) Framing the use of 'earmarked' funds to pay for healthcare costs as a tax on smokers to pay for services for others, which the industry argued was unfair.[37,39,42,52,54]	This is a value-based claim which would only be valid if it reflected public opinion in the specific context in which tax increases were being proposed (i.e. it is not generalisable). It also fails to acknowledge most smokers want to quit.[64,65]
(3) Claiming constitutional barriers prevent the introduction of earmarked tobacco taxes.[29,30,38,44,52]	This claim is context-specific but it is worth noting that many of the studies which noted industry efforts to legally (or otherwise officially) challenge tax proposals found such challenges were unsuccessful.[36,37,38,41,56]
(4) Claiming tobacco tax revenues are not a reliable source of revenue and that it is therefore fiscally irresponsible to fund social programmes via earmarked tobacco taxes.[39,44,50]	IARC concludes tobacco tax increases usually lead to increased government revenue,[8] suggesting such claims are misleading.
(5) Claiming earmarked taxes are examples of excessive state interference in people's personal lives/freedoms and/or are examples of the state exercising unwarranted power.[42,52].	This is a value-based claim which would only be valid if it reflected public opinion in the specific context in which tax increases were being proposed (i.e. it is not generalisable).
(6) Claiming earmarked taxes will lead to unnecessary, or unwieldy, state bureaucracies. [52,56]	We could find no evidence to support this claim.
(7) Claiming a dependency on earmarked taxes will result in spending cuts for specific programmes or gaps in funding for popular programmes.[37,51]	This claim is context specific but we could find no evidence to support it where it was used and, as IARC concludes tobacco tax increases usually lead to increased government revenue,[8] such claims appear to be misleading.

The vast majority of initiatives involved a direct public ballot/vote (feasible in 27 US states[67]), so it is difficult to assess their generalizability. Nevertheless, some important observations can be made by comparing the studies in this review. For example, the most commonly identified industry argument in the studies was that earmarked funds would be used in ways which the public did not support and/or which differed from those described in the original proposal. Specifically, the industry often argued that tobacco taxes would be misused to subsidise healthcare for poorer groups, which the industry sometimes framed as a diversion of funds to ‘greedy’ doctors, hospitals, healthcare companies, insurers and/or voluntary health groups.[22,29-31,36,37,42,44,51,53] Such efforts were helped by the fact that healthcare and health insurance organisations often wanted to divert the funds and by the fact the tobacco industry sometimes worked with them to try to achieve such diversions.[22,24,53] This not only limited resources for tobacco control (where funds had originally been earmarked for) but also provided evidence to support this argument.

Several other industry arguments against taxation identified in the studies are value (rather than evidence) based, such as the claim that tobacco taxes are unfair on smokers. Nevertheless, as **Table 3** illustrates, these claims fail to acknowledge that smoking is an addiction typically established in childhood,[68] and that most smokers would rather quit.[64,65]

Other arguments were context-specific but it is notable that some of these (such as the claim that particular proposals were illegal) were found to have been untrue in the contexts in which they were used.[36,37,38,41,56] The effectiveness of, and industry emphasis on, different arguments may vary with context (particularly in light of industry’s investment in market-research – see below). For example, arguments concerning unfairness and ‘state interference’ were more commonly identified in studies concerning Republican/swing states (i.e. states in which such arguments might be expected to be more persuasive).[39,42,52,54]

#### *Industry tactics to keep tobacco taxes low and prevent earmarking*

The tactics/mechanisms identified in the studies that the tobacco industry employed to counter tobacco excise increases are summarised in **Table 4**.

#### **Table 4: Industry tactics to keep tobacco taxes low and prevent earmarking**

(1) <i>Use of front groups</i> : To obscure its own interests and thereby increase the credibility of the arguments used, 19 studies reveal that the industry frequently established and/or funded ‘front groups’ (see <b>Box 2</b> ).[19,21-
---

23,25,27,29,31,33-35,37-39,41-44,46,48-50,53,54,56]
(2) <i>Working with credible allies</i> : 19 studies report that the industry allied itself with pre-existing, credible public interest groups to increase the credibility of anti-tax arguments. [19,21,22,24,26-33,35,39,42,43,45,46,48-50,53-56]
(3) <i>Traditional (direct) lobbying</i> : 17 studies (of which 12 were in the US, with the others focusing on the Gulf Cooperation Council countries, Hungary, Lebanon, South Africa and Uzbekistan) report evidence of traditional lobbying techniques, with industry targeting key decision-makers both directly and indirectly (e.g. via consultants, campaign groups, business organisations, etc).[13-17,21-24,25,29,30,32-34,43,47,49-51,53,56]
(4) <i>Media (including op-ed pieces and letters to newspapers) and other publicity campaigns to encourage public opposition to proposed taxes</i> : 16 studies found the tobacco industry used media/publicity campaigns to raise public awareness about tax proposals and create/increase public support for the industry's position.[19,26-31,34,37,38,41,42,44,48-50,52,53]
(5) <i>Commissioning supportive/informative research, including market research of public opinion designed to inform industry campaigns</i> : 13 studies reported evidence of the industry commissioning studies to support/inform its arguments about tobacco taxes. [14, 19,21,23,26,42,44-46,48,52,55,56]
(6) <i>Employing consultants, public relations and/or advertising staff/firms</i> : 12 studies demonstrate that, to gain advice and assistance with tax lobbying and publicity campaigns, the industry employed consultancy, public relations, lobbying and/or advertising firms/staff.[14, 16,17, 19,24,25,33,34,41,48,50,52-54]
(7) <i>Paying or giving gifts to policy-makers</i> : To help attract political support for industry positions on taxation, eight studies found evidence of the industry paying or giving gifts to officials, political parties or campaigns.[22,24,31-33,42,44,51,55,56]
(8) <i>Mounting legal/official challenges</i> : seven studies (all in the US) reported industry efforts to mount legal or other official challenges to combat excise legislation.[25,34,37,38,41,42,45,53,56]
(9) <i>Confusing debates about tobacco tax increases with broader tax debates</i> : six studies reported industry efforts to frame debates about tobacco excise increases within broader debates about general tax increases, or to confuse proposals for tobacco tax increases with other unpopular tax increases.[22,29,30,45,46,48,52]
(10) <i>Working collaboratively</i> : six studies found tobacco companies worked collaboratively to counter proposals for tobacco tax increases, often via the Tobacco Institute.[19,32,42,49,50,56] Many other studies implicitly suggested tobacco company collaboration by referring generically to the 'tobacco industry'.
(11) <i>Working to divert earmarked funds</i> : Where earmarked tobacco excise increases were being pursued, five studies found the tobacco industry worked to divert funds away from tobacco control measures to other causes (see discussion above).[22,24,25,37,38,39,41,53,56]
(12) <i>Proposing alternative legislation</i> : five studies identified industry efforts to promote weaker or irrelevant proposals/ballots to distract attention away from the original proposal.[29,30,37,38,40,53,56] This included contributing money to a different ballot campaign 'to disrupt the signature-gathering process' in Oregon,[37] using an industry funded group to circulate a competing petition, reducing the pool of available paid signature-gatherers (by paying more for a different campaign) and confusing voters about the official proposal in California,[53] and supporting proposals for smaller/more gradual tax increases or for increases which would earmark less revenue for tobacco control programmes in Missouri and Massachusetts.[29,30,38,41]
(13) <i>Using friendly, 'independent' experts</i> : four studies found that the industry was using friendly 'experts' to present its arguments and aid their credibility.[23,18,37,53] Examples included a high profile dentist,[37] an allegedly undercover police officer,[53] and Wall Street analysts who were briefed by the tobacco industry before presenting their opinions to officials but who did not disclose this.[18,37,53]
(14) <i>Stimulating smuggling in the event of tax increases</i> : Two studies (one in Canada and one in the US) reported that the industry had been involved in facilitating smuggling following tax increases.[19,40] The most detailed study indicates the industry helped promote smuggling during a period in which tax increases were in place in Canada

because it enabled them to maintain or increase profit margins as well as providing support for their claim that the tax increases lead to increased illicit trade (see above).[40]
(15) <i>Using tobacco industry employees/staff</i> : Two studies found tobacco companies encouraged staff and/or shareholders to individually lobbying their political representatives against tobacco tax increases.[18,19]
(16) <i>Trying to undermine tobacco control experts</i> : One study reported that the industry had attempted to undermine the credibility of a key tobacco control academic by alleging without proof that he had misused grant funds for illegal political purposes and lobbying.[34]
(17) <i>Encouraging groups supportive of higher taxes to push for alternative taxes</i> : One study reported that the industry was so keen to avoid tobacco taxes that it encouraged groups perceived to be supportive of higher taxation to push for a higher tax on corporations rather than tobacco taxes,[20,21] even though tobacco companies frequently also lobby for lower corporate taxes.[69]
(18) <i>Promoting the need for ‘sunset’ clauses</i> : One study reported that the industry successfully promoted the need for a ‘sunset’ clause to be included in legislation for a tobacco tax increase, effectively making it easier to challenge/repeal in future.[32]
(19) <i>Trying to shift the policy/public focus</i> : One study reported that the industry tried to divert attention away from tobacco tax proposals, claiming that issues such as ‘salary levels of state employees, the quality of the universities and public school system, and the environment’ were more pressing than tobacco tax.[52]
(20) <i>Limiting the possibility of tax increases by increasing prices</i> : One study suggested that the tobacco industry disguised retail price increases behind well-publicised tobacco tax increases and then used these increases to restrict the government’s ability to further increase tobacco taxes.[13]
(21) <i>Calling for an end to public service announcements about the health impacts of tobacco</i> : One study reported that the industry tried to persuade the Governor of Montana to stop all public service announcements about tobacco during a period of debates about a proposal for a tobacco tax increase, in order to ensure that these messages were not interpreted as support by the Governor for the tax increase.[52]

Most of the tactics outlined in **Table 4** mirror broader tobacco industry tactics for influencing policy.[70,71] Of the fifteen tactics identified in more than one study, four (1,2,6 and 13 in **Table 4**) represent ways of obscuring tobacco industry involvement in tobacco tax debates. The tobacco industry’s use of front groups has already been well researched,[72,73] and this review demonstrates the vast number of front groups it has been able to establish/use in tax debates, plus the apparently local, ‘grassroots’ identities of many such groups (see names in **Box 2**).

---

**Box 2: Front groups identified in the studies**

- Arizona Tax Research Association[39]
  - Tobacco Institute’s Labor Management Committee (made up of union groups associated with the tobacco industry)[20,21,28,43,48]
  - Californians for Smoker’s Rights[22,56]
  - Enough is Enough[25]
  - No More Taxes[25]
  - Citizens for a Sound Economy[31]
  - Citizens Against Tax Abuse and Government Waste[42]
  - Committee Against Unfair Taxes [38,41]
  - Colorado Executive Committee[42]
-

- 
- Consumer Tax Alliance[27]
  - National Smokers' Alliance[33-35]
  - The National Coalition Against Crime and Tobacco Contraband[19]
  - Missourians Against Tax Abuse[29,30]
  - Missouri Petroleum Marketers and Convenience Stores Association[29,30]
  - New England Convenience Store Association[50]
  - Oklahoma Smokers' Rights[49]
  - Oregonians Against the Blank Check[44]
  - The Fairness Matters to Oregonians Committee[37]
  - Mainers Against Prohibiting Smoking[50]
  - Citizens Against More Tax and Bureaucracy[46]
  - Californians Against Unfair Tax Increases[53,56]
  - South Carolina Association of Taxpayers[51]
  - Stop the Measure 50 Tax Hike[44]
  - Tobacco Consumers, Distributors & Producers Opposed to Unfair Tobacco Sales Taxes[52]
  - The Tax Foundation of Hawai'i[23]
- 

Studies included examples of industry using front groups both to promote industry arguments about tobacco tax,[22,25,33-35,37,38,41,43,46,48,53] and to recruit credible allies to anti-tobacco tax campaigns.[21,27,28,43,53] By approaching organizations via the Labor Management Committee (a group established by the Tobacco Institute, a trade association of American tobacco companies, and the Bakery, Confectionary and Tobacco Workers Union)[43] and/or an industry created front group known as the Consumer Tax Alliance,[20,21,27,28,32,43,48,55] and by making claims about the regressive nature of tobacco taxes (see above), the tobacco industry was able to successfully persuade some key labor unions and minority groups to support and promote anti-tobacco tax arguments. In the US, this included the Coalition of Labor Union Women.[20,21] Women Involved in Farm Economics,[35] the Congressional Black Caucus[55] and the National Black Police Association.[55] Similarly, arguments about illicit trade (**Table 2**) helped the industry recruit support from retailers[26,42,46] and police groups.[26,53,56]

The industry's combined use of front groups and credible allies helped conceal the origin of industry tax-related arguments and campaigns. This is important given that public knowledge of tobacco industry involvement has been shown to increase public support for tobacco control measures.[72] Tobacco friendly experts, consultancy, public relations and advertising firms were all similarly employed to obscure industry involvement.[14,16-19,23-25,33,34,37,41,48,50,52-54]

Other tactics, such as mass media and publicity campaigns (including op-ed pieces, letters to newspapers and paid adverts), worked to drum up support for industry positions.[29,30,44] In many cases, these campaigns were informed by industry commissioned studies, which either provided local market research to inform the choice of arguments or which sought to provide support for pre-chosen arguments.[14,19,21,23,26,42,44-46,48,52,55,56] One US review found the industry was increasing

its use of market research to inform its anti-tax campaigns, successfully using this information to determine which proposals were deemed worth fighting and which arguments to prioritise.[45]

The industry's campaigns often drew on the relationships it had developed with credible allies. For example, a study of efforts to introduce earmarked tobacco taxes in California found the most effective advert featured an allegedly real, undercover police officer discussing the crime implications of the proposed tobacco tax increases (the effectiveness of this advert was subsequently undermined when it was revealed that the officer only had a police desk job and was also a part-time actor).[53] In other examples (where tax increases were being pursued through the legislature, rather than by direct public votes), the industry helped co-ordinate postal and/or telephone-based campaigns which aimed to encourage/facilitate public lobbying of officials, sometimes by connecting them directly through to officials' offices.[19,31,42,49,50,52] Two studies found tobacco companies encouraged their own staff and stakeholders to lobby policymakers.[18,19] All this suggests public health advocates and those targeted with anti-tobacco tax messages, such as journalists and policymakers, ought to be alert to the tobacco industry's potential involvement, even where messages appear to have emerged from grassroots or independent sources.

The review indicates that the industry also commonly uses a range of more traditional tactics for influencing policy in efforts to prevent tax increases, including direct lobbying of key policymakers and paying or giving gifts to policymakers.[13-17,21-24,25,29,30,32-34,43,47,49-51,53,55] One study in Missouri, US (a swing state) reported that left-of-centre and minority politicians were a particular focus,[29,30] whilst most studies mentioning gift-giving/payments suggested the most influential officials were targeted.[29,30,38,39] Only one study attempted to measure the impact of political donations from the tobacco industry in any detail and it found they had a statistically detectable effect on the legislative behavior of US senators on tobacco control issues.[24] This suggests that it will be critical to ensure that Article 5.3 of the Framework Convention on Tobacco Control, which seeks to protect public health policies from industry interference,[74] is ratified and applied to tobacco tax policies. However, as one study found payments to policymakers were often made via third parties to disguise industry links,[22] this may be difficult to enforce without broader transparency requirements.

Other tactics used by the tobacco industry to prevent proposals for tobacco tax increases that were mentioned in more than one study included working collaboratively, mounting legal/official challenges and proposing alternative legislation. All of these tactics have been reported in relation to broader tobacco industry efforts to combat tobacco control policies.[70,71] Most of the legal challenges reported in studies

failed,[36-38,41] which seems to have been partially because tobacco control advocates learnt from earlier challenges by the industry and worked pre-emptively to prevent the success of any future challenges (e.g. by collecting many more signatures than officially required when seeking to demonstrate public support for tobacco tax increases, thereby preventing successful industry challenges around signature veracity).[37,38,41]

Other tactics were specific to tobacco taxation, many of which appear to have been relatively successful. For example, five of the six studies reporting industry efforts to confuse debates about tobacco excise increases with broader debates about tax increases (all in the US, three of which focused on state level ballot action and three on federal activities) found the industry was successful in achieving at least some of its tax-related aims.[21,29,30,45,46,48] Furthermore, the industry's own research indicated that this was a particularly effective approach.[45] This suggests public health advocates need to work hard to prevent public confusion about distinct tax policies.

The industry also appears to have been consistently effective in its efforts to divert funds away from tobacco control measures to other causes,[22,24,25,37,38,39,41,53,56] and to promote smuggling in response to tobacco tax increases (although only two studies mentioned the latter).[19,40] These two tactics are particularly important because they each provide evidence to support popular industry arguments against tobacco tax increases (see **Table 2**). This suggests tobacco control advocates need to work with policymakers from an early stage in the development of tobacco tax proposals in order to ensure that an adequate combination of measures to combat illicit trade are in place,[8] and that any proposals for earmarking are sufficiently detailed.

### **The success of tobacco industry efforts to keep tobacco taxes low and prevent earmarking**

The majority of studies examined *state-level* initiatives for tax increases in the US (many of which were earmarked) and most found that the industry experienced mixed success, preventing some proposals and amending others in beneficial ways for the industry.[22,23,27,31,32,50,53,54,56] Contextual factors which appeared to assist the passage of earmarked tax increases in US states included opportunities to use direct public votes, the presence of coherent, adequately funded pro-tobacco tax campaigns (in many studies, campaigns were partially funded by voluntary health groups, such as the American Cancer Society, and healthcare organisations), and the presence of budgetary deficits.[24,25,37,38,41,43,56] In contrast, existing public concern about general tax increases and/or distrust of politicians and/or medics and healthcare firms (where proposals were for earmarked tobacco taxes to contribute to healthcare costs) appeared to aid industry campaigns. Overall, the studies suggest the industry has been more

successful at diverting 'earmarked' funds away from tobacco control activities during implementation than in completely preventing excise increases.[22,24,38,41,45,53] This may reinforce future industry claims that earmarked taxes will be used for purposes other than those described in proposals (see **Table 3**).

One of the few comparative studies in this review found the amount of resources invested by the tobacco industry into anti-tax campaigns was a poor indicator of success,[45] whilst the use of market research to guide industry activities was a good indicator.[45]

Most studies focusing on industry efforts to keep tobacco taxes low at a national level found the industry was successful.[13,15,16-18,26,27,28,40] In all cases, a key argument was that tax increases would fuel (or were already fuelling) illicit trade. However, the illicit trade argument was also used in the only study reporting industry failure at the national level, in Hungary.[14] In this example, Philip Morris was advised by officials that its efforts to prevent an excise increase had failed because of the 'divided position of the industry,'[14] a factor which other studies reveal little about as they tend to refer generically to 'the tobacco industry', without distinguishing company positions or activities.

### **Studies concerned with tobacco industry efforts to influence tobacco excise structures**

Only seven studies considered industry efforts to influence tobacco excise structures, most of which found different companies favoured different structures in different contexts. Philip Morris (which produces the high-end Marlboro cigarettes) was consistently found to promote specific taxes,[14,16,17,23] whereas British American Tobacco (BAT; which has historically had a more diverse brand portfolio including mid-price and cheaper, local brands) appeared to prefer mixed excise structures, incorporating an ad valorem element,[14,15,17] presumably because of the competitive advantage this confers over Philip Morris (see **Box 1**).[15,17] Despite their varying preferences, tobacco companies were consistently found to promote their preferred tax structures by claiming that it would increase government revenue and reduce illicit trade,[15,17,23,57] even when they were aware this was not necessarily true.[15,57]

BAT and Philip Morris also appear to have differed in their position on import duties in Hungary, with Philip Morris lobbying to reduce import duties, whilst believing that BAT was working to retain them.[14] There is some evidence to suggest that tobacco company positions on import duties vary according to the level of market dominance, meaning that the same company may take different positions on this in different contexts. For example, a study of tobacco industry influence in

Uzbekistan found that BAT sought to introduce protective import taxes once it had achieved market dominance,[15] whilst a study in Lebanon found evidence of BAT working to prevent increased import duties.[17] However, the limited number of studies exploring these issues means further research is required to draw firm conclusions.

Perhaps unsurprisingly for such a technical issue, the main tactic identified for influencing tax structures was direct lobbying of officials,[16,17,23] sometimes organised via third party consultants.[15,57] Companies also sought support for their preferred excise structures from international financial sources, such as the IMF[17] and US Trade Representatives.[16] In Hawaii, Philip Morris and the Tobacco Institute employed economists to help promote a specific structure.[23] In former Soviet Union countries, BAT's efforts to influence tax structures appear to have been aided by the fact it was able to position itself as a credible source of tax expertise (officials in these countries were, at that time, unused to dealing with free-market corporations and had little experience with tobacco excise).[15,57] In Hawaii and the Gulf Region, the tobacco industry exploited differences in tax structures between neighbouring regions/countries.[18,23] In contrast to the studies concerned with excise levels, none of the studies of tax structures mentioned any significant public health involvement. Combined with the lack of research on this issue, this suggests public health advocates urgently need to enhance their understanding of tobacco tax structures and engage in policy debates on this issue.

## **REVIEW LIMITATIONS**

To ensure that the searches were as extensive as possible, our strategies were piloted, revised and aided by a qualified librarian (see acknowledgements). In addition, the bibliographies of all pertinent studies were hand-searched, we consulted experts in the area and requested information on unpublished or in-progress research. Despite this, it is not possible to be certain that all relevant studies have been located. The review is also limited by the fact that most included studies did not primarily focus on tobacco industry efforts to influence tobacco tax policies and merely considered this as part of a broader study. Finally, there was a strong geographical bias: studies involving the US dominate evidence relating to industry efforts to influence excise levels (which may have been exacerbated by the fact we only included publications in English), whilst countries undergoing political and economic transitions dominate evidence concerning industry efforts to influence tax structures. In both cases, this limits the extent to which we can make claims about the generalizability of positions, arguments and tactics.

## CONCLUSION

The results of this review suggest that the tobacco industry tends, uniformly, to lobby against tobacco excise increases (although it should be noted that the studies included in this review largely focused on *significant* tobacco tax increases) and that it particularly dislikes increases earmarked for tobacco control (which were largely pursued in US states, often by direct public ballots). In challenging such proposals, the industry arguments identified most often in the studies in this review, and used most successfully, were based on claims tobacco tax increases are socially regressive and stimulate illicit tobacco trade (therefore contributing to broader crime problems). As **Table 2** summarises, these arguments are countered by a recent IARC review of available evidence.[8] Given that US studies showed that both arguments helped the industry gain credible, non-traditional allies, including labor and minority groups and left-of-centre politicians, it seems particularly important for public health advocates to contest these two arguments..

Other commonly identified industry arguments which are particularly misleading include claiming that tobacco taxes are unfair on smokers, with smoking being framed as a matter of individual (adult) choice. This fails to acknowledge that smoking is an addiction typically established in childhood,[68] and that most smokers would rather quit.[64,65] Also, where the industry tries to cast doubt over the link between price and consumption, it is easy to demonstrate that there is a great deal of evidence to support this link,[8] and that the industry has been fully aware of this relationship for many years.[66] Similarly, there is a great deal of evidence to challenge tobacco industry claims that increased tobacco taxes lead to lower government revenues (indeed, the opposite is usually true).[8] Cross-study comparisons highlight further evidence of the misleading nature of some of industry's arguments. For example, while the industry sometimes claims price increases will *not* reduce consumption,[26,28] at other times it claims that tax increases will result in job losses because such rises *do* reduce consumption.[13]

Certain arguments may be context specific but our ability to comment on this is limited by the geographical bias of studies towards the US. Nevertheless, our review suggests the industry adapts its arguments in line with perceived public and political preferences and often undertakes market research in order to inform decisions about which arguments/claims to concentrate on.[14,19,21,23,26,42,44-46,48,52,55,56]

The impact of arguments may also depend on context. For example, claims that tobacco tax increases will lead to cross-border shopping, or illicit trade, may be more effective in contexts in which substantial numbers of the population live close to an area in which significantly cheaper tobacco products are available, or in which smuggling is already a problem.

Industry arguments that the revenue from *earmarked* tobacco tax increases would be diverted or misused seems likely to have been particularly persuasive to the public and/or policymakers as such diversions did occur, in part as a result of tobacco industry efforts, allowing the industry to gather evidence to support this claim. This suggests that advocates for earmarked tobacco tax proposals need to ensure that revenue allocation is clearly agreed at an early stage (preferably without tobacco industry involvement) and that this is closely monitored in order to prevent later changes.[25]

Favoured industry tactics to influence policy decisions about tobacco excise largely mirror those used by the industry to influence policy more generally,[70,71-73,75-80] including: establishing 'front groups', allying with third parties that have (or can be persuaded to have) a shared interest in the industry's position; direct lobbying of relevant officials; media and publicity campaigns; legal (or other official) challenges; commissioning/using supportive research; employing professional consultants and public relations services; paying or giving gifts to policy-makers; proposing alternative legislation; and using friendly 'experts'. However, three of the most successful tactics were tax-policy specific: confusing debates about tobacco excise increases with broader tax debates; stimulating smuggling in order to support claims that tax increases have contributed to more illicit trade; and working to divert earmarked funds (see above).

The limited evidence concerning industry efforts to influence tobacco excise structures (seven papers in seven different countries/regions), suggests different companies favour different tax structures (e.g. Philip Morris seems to prefer specific structures, which favour the more expensive profile of its brands, and BAT seems to prefer mixed excise structures, incorporating ad valorem elements, which favours its more mixed brand portfolio – see **Box 1**). Yet both present their preferred structure as the best means of reducing illicit trade and increasing government revenue, even when aware this is not necessarily true.[15,57] There is also some limited evidence that companies shift their position on import duties in relation to their market dominance. This highlights the need to be aware of company and context specific differences. Indeed, for tax policy, it may be unhelpful to refer generically to the 'tobacco industry'.

The lack of studies focusing on industry efforts to influence tax structures also signals the need for further research, not least because certain structures can work to limit the availability of cheap tobacco products,[8] and because most of the existing research in this area focuses on countries undergoing economic and political transformation.[14,15,17,57,58] We currently know very little

about tobacco company efforts to influence tax structures in stable economies.

The significant geographical bias of included studies towards the US is important as the US is one of the world's most economically developed countries and tobacco excise levels are lower there than in many other high income countries.[81] It should therefore not be assumed that the industry will take the same positions or approaches elsewhere. Indeed, even within the US, it is clear that approaches vary with context (e.g. between states allowing public ballot initiatives and states in which the legislature is the only route to achieving tobacco tax increases). Further research in the US could usefully identify the extent to which tobacco industry arguments and tactics for influencing tax policies vary with the political profile of states, over time and with other factors, such as the level of tobacco farming. Beyond the US, reviews of non-English evidence and/or further research on all aspects of tax-related lobbying is urgently required as the evidence we were able to locate relating to the rest of the world was extremely limited. Increasing the evidence-base on tobacco industry efforts to influence tax policies will enable us to better understand what different parts of the industry aim to achieve in relation to tobacco excise rates and structures in a variety of contexts, and why. This, in turn, should aid public health efforts to achieve tobacco taxation policies that most effectively support tobacco control.

**Box 3: What is already known about this topic?**

- Many case studies of tobacco industry efforts to influence specific tobacco tax policies exist but there has been no attempt to collate or collectively assess this information.

**What this paper adds**

- This paper systematically reviews tobacco industry efforts to influence tax policies.
- The review demonstrates that tobacco companies tend uniformly (often collectively) to lobby against tobacco tax increases and that the four most commonly identified arguments in the existing literature are that tax increases: stimulate illicit trade; are socially regressive; are unfair on smokers; and have negative economic impacts. Tactics to influence tax levels generally mirror broader tobacco industry efforts to influence policies but also include some tax-specific tactics, such as trying to confuse debates about tobacco tax increases with broader tax policy debates.
- Comparing the industry arguments to keep taxes low identified in this review across studies and against up-to-date expert evidence, the paper identifies the misleading nature of many of these arguments.
- The review also highlights the paucity of research on tobacco industry efforts to influence: (i) tobacco tax structures; and (ii) tobacco tax policies outside the US.

**Acknowledgements, Competing interests, Funding:**

Thanks are due to Cathy Flower (Administrative Assistant to AG) and Lizz Jennings (Library and Information Services at the University of Bath) for assistance with literature searching and publication retrieval. We would also like to thank the reviewers and editors who provided comments on earlier

versions of this paper as well as other members of the Working Group for the *IARC Handbook Volume 14*, some of whom provided feedback on an earlier version of this review (AG and KS were both members of this IARC Working Group).

The authors declare they have no competing interests.

This review was supported by the European Commission's FP7 funding framework as part of the 'Pricing Policies and Control of Tobacco in Europe (PPACTE)' project, EC FP7 Grant Agreement HEALTH-F2-2009-223323

AG is supported by a Health Foundation Clinician Scientist Fellowship and further support was provided by the National Cancer Institute of the United States National Institutes of Health (Grant Number R01CA160695).

KS is supported by an ESRC-MRC Postdoctoral Fellowship grant (Grant no. PTA-037-27-0181)

AG is a member of UK Centre for Tobacco Control Studies (UKCTCS), a UK Centre for Public Health Excellence which is supported by the British Heart Foundation, Cancer Research UK, the Economic and Social Research Council, the Medical Research Council and the National Institute of Health Research, under the auspices of the UK Clinical Research Collaboration.

The funders played no role in the study design, analysis, and interpretation of data, nor writing of the report or the decision to submit the article for publication. The content is solely the responsibility of the authors and does not necessarily represent the views of the funders.

#### **Authorship and Contribution (in line with ICMJE criteria)**

AG and KS jointly conceived and designed this review. KS acquired the data (studies) with assistance from CF and LJ (see acknowledgements). AG, ES and KS all contributed to the analysis and interpretation of data. KS wrote the first draft of the article. AG and ES both edited and revised the paper for important intellectual content. AG is the Principle Investigator of the project of which this review forms part. All authors approve this version of the paper.

#### **Reference list:**

1. Bero L. Implications of the tobacco industry documents for public health and policy. *Annual Review of Public Health* 2000, 24: 267-288
2. Lavis, J.N. How Can We Support the Use of Systematic Reviews in Policymaking? *PLoS Medicine* 2009, 6(11): e1000141. doi:10.1371/journal.pmed.1000141.
3. Petticrew M Systematic reviews in public health: old chestnuts and new challenges. *Bulletin of the World Health Organization* 2009, 87: 161-244.
4. Wanless D. Securing good health for the whole population - A report for H.M. Treasury, UK. 2004. London, UK. URL: [http://www.hm-treasury.gov.uk/consultations\\_and\\_legislation/wanless/consult\\_wanless04\\_final.cfm](http://www.hm-treasury.gov.uk/consultations_and_legislation/wanless/consult_wanless04_final.cfm)>2004 (accessed: 20<sup>th</sup> August 2008).
5. Egger M, Davey Smith G, Altman DG. (eds) *Systematic Reviews in Health Care: Meta-Analysis in Context* (2nd Ed.). 2001. London: BMJ Books.
6. Jha P, Chaloupka F. *Curbing the epidemic. Governments and the economics of tobacco control.* 1999 Washington, DC: The World Bank.
7. World Bank. *Tobacco control at a glance.* 2003. Washington, DC. URL: <http://web.worldbank.org/WBSITE/EXTERNAL/TOPICS/EXTHEALTHNUTRITIONANDPOPULATION/EXTPHAAG/0,,contentMDK:20799536~menuPK:64229773~pagePK:64229817~piPK:64229743~theSitePK:672263,00.html#Cost>.
8. International Agency for Research on Cancer, World Health Organization (IARC). *Handbook Volume 14 - Effectiveness of Tax and Price Policies for Tobacco Control.* 2011. IARC: Lyon.
9. Joossens L. *Effective tobacco control policies in 28 European countries.* 2004. Brussels: European

Network for Smoking Prevention.

10. Rees R, Kavanagh J, Harden A, Shepherd J, Brunton G, et al. Young people and physical activity: a systematic review matching their views to effective interventions. *Health Education Research* 2006, 21: 806-825.
11. Public Health Resources Unit Critical Appraisal Skills Programme (CASP). Making Sense of Evidence - 10 questions to help you make sense of qualitative research. 2006. NHS. URL: [http://www.phru.nhs.uk/Doc\\_Links/Qualitative%20Appraisal%20Tool.pdf](http://www.phru.nhs.uk/Doc_Links/Qualitative%20Appraisal%20Tool.pdf) (last accessed on 15th March 2010).
12. Smith KE, Bamba C, Joyce KE, Perkins N, Hunter DJ, et al. Partners in health? A systematic review of the impact of organizational partnerships on public health outcomes in England between 1997 and 2008. *Journal of Public Health* 2009, 31: 210-221.
13. Walbeek C. Tobacco Excise Taxation in South Africa. 2003.
14. Szilagyi T, Chapman S. Tobacco industry efforts to keep cigarettes affordable: a case study from Hungary. *CentEurJ Public Health* 2003, 11: 223-228.
15. Gilmore A, Collin J, Townsend J. Transnational tobacco company influence on tax policy during privatization of a state monopoly: British American Tobacco and Uzbekistan. *American Journal of Public Health* 2007, 97: 2001-2009.
16. Hammond R, White C. *Voices of Truth, vol. 2: Multinational Tobacco Industry Activity in the Middle East: A review of Internal Industry Documents*. 2001.
17. Nakkash R. *Tobacco industry strategies in Lebanon: an analysis of internal tobacco industry documents*. 2007. London: London School of Hygiene and Tropical Medicine.
18. Alamar B, Glantz S. The tobacco industry's use of Wall Street analysts in shaping policy. *Tobacco Control* 2004, 13: 223-227.
19. Alamar B, Mahmoud L, Glantz SA. *Cigarette Smuggling in California: Fact and Fiction*. 2003.
20. Balbach ED, Campbell RB. Union Women, the Tobacco Industry, and Excise Taxes A Lesson in Unintended Consequences. *American Journal of Preventive Medicine* 2009, 37: S121-S125.
21. Balbach ED, Herzberg A, Barbeau EM. Political coalitions and working women: how the tobacco industry built a relationship with the Coalition of Labor Union Women. *Journal of Epidemiology and Community Health* 2006, 60: 27-32.
22. Balbach ED, Traynor MP, Glantz SA. The implementation of California's tobacco tax initiative: The critical role of outsider strategies in protecting proposition 99. *Journal of Health Politics, Policy and Law* 2000, 25: 689-715.
23. Barnes RL, Glantz SA. *Tobacco Control in Hawai'i: Progress in Paradise*. 2008.
24. Begay ME, Traynor M, Glantz SA. The Tobacco Industry, State-Politics, and Tobacco Education in California. *American Journal of Public Health* 1993, 83: 1214-1221.
25. Bialous SA, Glantz SA. Arizona's tobacco control initiative illustrates the need for continuing oversight by tobacco control advocates. *Tobacco Control* 1999, 8: 141-151.
26. Breton E, Richard L, Gagnon F, Jacques M, Bergeron P. Fighting a tobacco-tax rollback: A political analysis of the 1994 cigarette contraband crisis in Canada. *Journal of Public Health Policy* 2006, 27: 77-99.
27. Campbell R, Balbach ED. Mobilising public opinion for the tobacco industry: the consumer tax alliance and excise taxes. *Tobacco Control* 2008, 17: 351-356.
28. Campbell RB, Balbach ED. Building alliances in unlikely places: Progressive allies and the tobacco institute's coalition strategy on cigarette excise taxes. *American Journal of Public Health* 2009, 99: 1188-1196.
29. Center for Tobacco Policy Research. *Committee for a Healthy Future - Amendment 3: Tobacco Tax Campaign*. 2006. St Louis: Saint Louis University, Washington University in St. Louis.
30. Center for Tobacco Policy Research. *Committee for a Healthy Future. Amendment 3: Tobacco Tax Campaign*. 2008. Final Evaluation Report September 2008.
31. Dearlove J, Glantz SA. *Tobacco Industry Political Influence and Tobacco Policy Making in New York 1983-1999*. 2000.

32. Epps-Johnson T, Barnes RL, Glantz SA. The Stars Aligned Over the Cornfields: Tobacco Industry Political Influence and Tobacco Policy Making in Iowa 1897-2009. 2009.
33. Givel M. Punctuated Equilibrium in Limbo: The Tobacco Lobby and U.S. State Policymaking from 1990 to 2003. *Policy Studies Journal* 2006, 34: 405-418.
34. Givel M. Consent and countermobilization: the case of the National Smokers Alliance. *Journal of health communication* 2007, 12: 339-358.
35. Givel MS, Glantz SA. Tobacco lobby political influence on US state legislatures in the 1990s. *Tobacco Control* 2001, 10: 124-134.
36. Goldman LK, Glantz SA. Tobacco Industry Political Expenditures and Tobacco Policy Making in Oregon: 1985-1997. 1998.
37. Goldman LK, Glantz SA. The passage and initial implementation of Oregon's Measure 44. *Tobacco Control* 1999, 8: 311-322.
38. Heiser PF, Begay ME. The campaign to raise the tobacco tax in Massachusetts. *American Journal of Public Health* 1997, 87: 968-973.
39. Hendlin YH, Barnes RL, Glantz SA. Tobacco Control in Transition: Public Support and Governmental Disarray in Arizona 1997-2007. 2008.
40. Kelton JMH, Givel MS. Public policy implications of tobacco industry smuggling through native American reservations into Canada. *International Journal of Health Services* 2008, 38: 471-487.
41. Koh HK. An analysis of the successful 1992 Massachusetts tobacco tax initiative. *Tobacco Control* 1996, 5: 220-225.
42. Landman A, Bialick P. Tobacco Industry Involvement in Colorado. 2004.
43. Levenstein C, Delaurier GF, Ahmed S, Balbach ED. Labor and the tobacco institute's labor management committee in new york state: the rise and fall of a political coalition. *New Solut* 2005, 15: 135-152.
44. Lum K, Glantz SA. The Defeat of Oregon's Tobacco Tax Initiative in 2007. 2008.
45. Lum KL, Barnes RL, Glantz SA. Enacting tobacco taxes by direct popular vote in the United States: lessons from 20 years of experience. *Tobacco Control* 2009, 18: 377-386.
46. Moon RW, Males MA, Nelson DE. The 1990 Montana Initiative to Increase Cigarette Taxes: Lessons for Other States and Localities. *Journal of Public Health Policy* 1993, 14: 19-33.
47. Morley CP, Cummings KM, Hyland A, Giovino GA, Horan JK. Tobacco Institute lobbying at the state and local levels of government in the 1990s. *Tobacco Control* 2002, 11: 1102-1109.
48. Raebeck A, Campbell R, Balbach E. Unhealthy Partnerships: The Tobacco Industry and African American and Latino Labor Organizations. *J ImmigrMinorHealth*. 2009.
49. Spivak A, Givel MS. From Industry Dominance to Legislative Progress: The Political and Public Health Struggle of Tobacco Control on Oklahoma. 2005.
50. Stanton C, Barnes RL, Glantz SA. Tobacco Control in Maine, 1979-2009: The Power of Strategic Collaboration. 2009.
51. Sullivan S, Barnes RL, Glantz SA. Shifting Attitudes Towards Tobacco Control in Tobacco Country: Tobacco Industry Political Influence and Tobacco Policy Making in South Carolina. 2009. San Francisco: Center for Tobacco Control Research and Education, UC San Francisco.
52. Torrijos R, Glantz SA. Tobacco Control Policy Making in Montana 1979-2005: Falling Off the Horse at the Finish Line. 2005.
53. Traynor MP, Glantz SA. California's tobacco tax initiative: the development and passage of Proposition 99. *Journal of Health Politics, Policy and Law* 1996, 21: 543-585.
54. Welle J, Ibrahim JK, Glantz SA. Tobacco Control Policy Making in North Dakota: A Tradition of Activism. 2004.
55. Yerger VB, Malone RE. African American leadership groups: smoking with the enemy. *Tobacco Control* 2002, 11: 336-345.
56. Glantz S, Balbach E. Tobacco War: Inside the California Battles. 2000. London: University of

California Press.

57. Gilmore A, McKee M. Moving East: how the transnational tobacco industry gained entry to the emerging markets of the former Soviet Union-part II: an overview of priorities and tactics used to establish a manufacturing presence. *Tobacco Control* 2004, 13: 151-160.
58. Gilmore AB, Radu-Loghin C, Zatushevski I, McKee M. Pushing up smoking incidence: Plans for a privatised tobacco industry in Moldova. *Lancet* 2005, 365: 1354-1359.
59. Joossens L, Raw M. Turning off the tap: the real solution to cigarette smuggling *International Journal of Tuberculosis and Lung Disease* 2003, 7: 214-222.
60. Cossen S. Tobacco Taxation in the European Union (CESifo Working Paper No. 1718). 2006. URL: <http://econstor.eu/dspace/bitstream/10419/25763/1/51698196X.PDF:CPB>  
Netherlands Bureau for Economic Policy Analysis.
61. Warner KE. The economics of tobacco: myths and realities. *Tobacco Control* 2000, 9: 78-89.
62. Gruber J, Koszegi B. A Modern Economic View of Tobacco Taxation. 2008. Paris: International Union Against Tuberculosis and Lung Disease (The Union).
63. Chaloupka F, Wakefield M, Czart C. Taxing Tobacco: The Impact of Tobacco Taxes on Cigarette Smoking and Other Tobacco Use. In: Rabin RL, Sugarman SD, editors. *Regulating Tobacco*. 2001. Oxford: Oxford University Press. pp. 39-71.
64. Robinson S and Bugler C. Smoking and drinking among adults (General Lifestyle Survey 2008). 2008. Newport: Office for National Statistics. URL: [http://www.statistics.gov.uk/downloads/theme\\_compendia/GLF08/GLFSmoking&DrinkingAmongAdults2008.pdf](http://www.statistics.gov.uk/downloads/theme_compendia/GLF08/GLFSmoking&DrinkingAmongAdults2008.pdf)
65. Gallup. Most Smokers in U.S. Want to Quit. 2010. URL: <http://www.gallup.com/video/109033/most-smokers-us-want-quit.aspx>
66. Chaloupka F, Cummings KM, Morley CP and Horan JK. Tax, price and cigarette smoking: evidence from the tobacco documents and implications for tobacco company marketing strategies. *Tobacco Control* 2002, 11(suppl\_1): i62-i72.
67. National Cancer Institute. Tobacco Industry Media Efforts to Defeat State Tobacco Control Ballot Initiatives and Referenda. Chapter 14 in *The Role of the Media in Promoting and Reducing Tobacco Use*. Tobacco. Control Monograph No. 19. Bethesda, MD: U.S. Department of Health and Human Services, National Institutes of Health, National Cancer Institute. NIH Pub. No. 07-6242, June 2008.
68. Advisory Group of the Royal College of Physicians. Nicotine addiction in Britain? A report of THE Tobacco Advisory Group of the Royal College of Physicians. 2000. London: RCP.
69. Knorr, G.A. Gene A. Knorr Remarks December Board Presentation. 1985. Source: Philip Morris. Bates number(s): 2025434888/4899. URL: <http://legacy.library.ucsf.edu/tid/bwr25e00>.
70. Feldman E, Bayer R (eds.) *Unfiltered: Conflicts Over Tobacco Policy and Public Health*. 2004. Cambridge, MA: Harvard University Press.
71. World Health Organization. Tobacco industry interference with tobacco control. 2009. Geneva: World Health Organization.
72. Traynor, M, Begay, ME & Glantz, S. New Tobacco Industry Strategy to Prevent Local Tobacco Control. *JAMA* 1993, 270(4): 479-486.
73. Apollonio DE, Bero LA. The Creation of Industry Front Groups: The Tobacco Industry and 'Get Government Off Our Back' *American Journal of Public Health* 2007, 97: 419-427.
74. Conference of the Parties to the FCTC. Guidelines for implementation of Article 5.3 of the WHO Framework Convention on Tobacco Control on the protection of public health policies with respect to tobacco control from commercial and other vested interests of the tobacco industry. 2008. [http://www.who.int/fctc/guidelines/article\\_5\\_3.pdf](http://www.who.int/fctc/guidelines/article_5_3.pdf) (accessed 18 June 2009)
75. Neuman M, Bitton A and Glantz, S. Tobacco industry strategies for influencing European Community tobacco advertising legislation. *Lancet* 2002, 359: 1323-1330.
76. Ong EK and Glantz, S. Constructing 'sound science': tobacco lawyers, and public relations firms. *American Journal of Public Health* 2001, 91(11): 1749-1757.

77. Barnoya J, Glantz SA. Tobacco Industry Success in Preventing Regulation of Secondhand Smoke in Latin America: The 'Latin Project'. *Tobacco Control* 2002, 11: 305-314.
78. Saloojee Y, Dagli E. Tobacco industry tactics for resisting public policy on health. *Bulletin of the World Health Organization* 78: 2000. URL: [http://www.scielosp.org/scielo.php?pid=S0042-96862000000700007&script=sci\\_arttext&lng=en](http://www.scielosp.org/scielo.php?pid=S0042-96862000000700007&script=sci_arttext&lng=en).
79. Barnes DE, Bero LA. Industry-Funded Research and Conflict of Interest: An Analysis of Research Sponsored by the Tobacco Industry through the Center for Indoor Air Research. *Journal of Health Politics, Policy and Law* 1996, 21: 515-542.
80. Grüning T, Gilmore AB and McKee M. Tobacco industry influence on science and scientists in Germany. *American Journal of Public Health* 2006, 96 (1), pp. 20-32.
81. Shafey O, Erikson M, Ross H and Mackay J. *The Tobacco Atlas* (3<sup>rd</sup> Ed.) 2009. Atlanta: American Cancer Society.

## Web Appendix

### Summary of studies concerning tobacco industry tobacco tax related lobbying (NB publications focusing on the same tax proposals are assessed collectively)

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
<b><i>Studies concerned with tobacco industry efforts to influence tobacco tax levels (and, where applicable, associated plans for hypothecation / earmarking of taxes)</i></b>						
Alamar & Glantz, 2004[18]	Analysis of tobacco industry documents.	1-3,5-7,9,10	<p><u>Aim:</u> To prevent a significant tax increase proposed in the 'McCain Bill' in the USA.</p> <p><u>Context:</u> The 'McCain Bill' was a Federal level US bill intended to enact various aspects of the Global Settlement. By the time the bill passed the Commerce Committee on 1 April 1998, it had been amended to strengthen the public health provisions and reduce the protections that it provided the tobacco industry. A key change was a \$1.10 increase in the federal excise tax on cigarettes (others included a provision to impose fines on the industry if youth smoking did not reduce to certain levels, and the removal of legal immunity provisions for the industry). The article focuses on efforts by the industry to prevent this bill during 1998.</p>	<ul style="list-style-type: none"> <li>- Attempted to frame the bill as the 'largest tax increase in history' and a 'bureaucratic mess'.</li> <li>- Claimed the increase would lead to increased levels of illicit trade and associated law and order problems.</li> </ul>	<ul style="list-style-type: none"> <li>- Used Wall Street analysts to present arguments about smuggling (tobacco industry briefed analysts, who then presented themselves as independent).</li> <li>- Promoted the idea the tax increase would create a significant smuggling problem via mass media articles and in an advertising campaign arguing that Washington was 'creating a serious new law enforcement problem'.</li> <li>- Geoffrey Bible (Chief Executive, Philip Morris) invoked smuggling as one his main concerns and urged shareholders to tell their senators to vote against the bill.</li> </ul>	<ul style="list-style-type: none"> <li>- The McCain Bill was defeated in June 1998, though it is unclear to what extent the tobacco industry's campaign contributed to this result.</li> </ul>
Alamar, Mahmoud	Unclear (though draws on tobacco	5,6	<p><u>Aim:</u> To keep tobacco tax increases to a minimum in</p>	<ul style="list-style-type: none"> <li>- Tax increases will lead to significant increases in</li> </ul>	<ul style="list-style-type: none"> <li>- Use of consultancy companies to provide</li> </ul>	Not assessed (not the main focus of article).

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
and Glantz, 2003[19]	industry documents).		<p>California, USA.</p> <p><u>Context:</u> This report focuses on estimates of tobacco smuggling in California, the tobacco industry's involvement with these estimates and their use of exaggerated estimates to fight proposals for tobacco tax increases. As such, the report does not focus on specific proposals to increase taxes, although it notes that California (along with other states) was considering raising taxes in 1994 and that a tax increase was passed in California in 1999. Most of the industry documents that were analyzed relate to the 1980s and 1990s.</p>	<p>smuggling.</p> <ul style="list-style-type: none"> <li>- Increased smuggling will lead to: (a) lost government revenue; (b) increased activity by criminal groups; (c) undue hardships for retailers and distributors who refuse to handle contraband cigarettes; (d) the initiation of a large section of the population into criminal activity and tax evasion.</li> </ul>	<p>supportive (and misleading) evidence about the link between taxes and smuggling, based on Canadian experiences.</p> <ul style="list-style-type: none"> <li>- Use of front groups to publicise arguments, including The National Coalition Against Crime and Tobacco Contraband (funded by R.J. Reynolds).</li> <li>- Writing to newspapers.</li> <li>- Segmenting and targeting citizens (especially poorer smokers) with the intent of enlisting them in anti-tax campaigns and encouraging them to lobby political representatives.</li> <li>- As part of above, the tobacco industry set up telephone banks with toll-free numbers, sometimes connecting callers directly through to congressional offices, and circulated printed postcards and petitions.</li> <li>- Claims the tobacco industry was involved in smuggling.</li> <li>- Encouraged retailers and right-wing organisations to resist proposals for tobacco tax increases.</li> <li>- Coordinated the activities of</li> </ul>	

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
					different tobacco companies to maximize impact of efforts. - Encouraged tobacco industry personnel 'to write to Congress and the President as affected <i>individuals</i> , not as tobacco company workers'.	
Balbach & Campbell, 2009 and Balbach, Herzberg, & Barbeau, 2006[20,21]	Analysis of tobacco industry documents and other related documents, including Coalition of Labor Union Women (CLUW) News, the in-house newspaper of CLUW.	1-7, 9,10	<p><u>Aim:</u> Overall aim was to prevent tobacco excise increases in the USA. Intermediate aims included discouraging liberal and labor groups from taking anti-tobacco positions (including on tobacco excise) and shifting the focus of the debate away from the effects of tax increases on cigarette consumption, onto the effects on the people paying cigarette taxes.</p> <p><u>Context:</u> These studies document how the tobacco industry created a political partnership with the Coalition of Labor Union Women (CLUW), a group representing female trade unionists in the US, between mid-1980s and 1997, and used this partnership to lobby against cigarette excise tax increases. It focuses on this relationship,</p>	<ul style="list-style-type: none"> <li>- That cigarette taxes are regressive and unfair to working women.</li> <li>- Also tried to frame tobacco taxation as part of broader debates about generic consumer excise taxes (including petrol and alcohol).</li> </ul>	<ul style="list-style-type: none"> <li>- In 1984, the Tobacco Institute established the Labor Management Committee (LMC), which was composed of the Institute and five unions representing tobacco industry employees. the LMC's functions included: (i) Lobbying and briefing elected officials at all levels of government; (ii) discouraging liberal and labor coalitions from taking anti-tobacco positions, including on tobacco excise taxes; (iii) building support for industry positions throughout the labor movement; and (iv) facilitating general public communication on relevant issues.</li> <li>- The tobacco industry provided financial (at least \$221,500 between 1988 and 1996) and in-kind support to the Coalition of Labor Union Women (CLUW) in order to</li> </ul>	<ul style="list-style-type: none"> <li>- The tobacco industry was successful in influencing CLUW's position on tobacco excise taxes (CLUW did campaign against such increases &amp; against earmarking).</li> <li>- Authors acknowledge that 'it is difficult to know how much or if the CLUW's involvement in the policy process made a difference' to overall excise policy outcomes but say, 'there are indications that organised labor was important in federal level policy making'.</li> </ul>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
			<p>rather than specific proposals for tobacco tax increases, although it largely focuses on federal level debates and has a particular focus on the tobacco tax increases proposed as part of the Clinton healthcare reform proposals (i.e. tobacco tax increases earmarked for healthcare)</p>		<p>engage CLUW's interest in smoke-free worksite legislation and proposed tobacco tax increases.</p> <ul style="list-style-type: none"> <li>- The Tobacco Institute facilitated its relationships with CLUW (and similar groups) by working via the LMC.</li> <li>- The Institute supported the production of a series of studies by labor groups, including CLUW, which demonstrated the regressive nature of tobacco taxes.</li> <li>- The Tobacco Institute monitored press coverage and advised CLUW on how to promote study messages to the media.</li> <li>- CLUW and similar organisations were encouraged to oppose earmarked tobacco taxes, such as those proposed in Clinton universal healthcare proposals.</li> <li>- The tobacco industry was aware that many labor organisations, including CLUW, were generally supportive of higher taxes so they encouraged them to push for higher taxes on</li> </ul>	

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
					corporations, rather than cigarettes. This included assisting the Citizens for Tax Justice group with the promotion of its annual examination of 'corporate freeloaders'.	
Balbach, Traynor, & Glantz, 2000; Glantz & Balbach, 2000; Traynor & Glantz, 1996; Begay, Traynor, & Glantz, 1993 [22,24,53,56]	Analysis of relevant documents (published reports, public documents, personal correspondence, newspaper accounts, press releases, polling data, internal memos and some industry documents). Interviews were also undertaken with representatives from organisations that participated in the Proposition 99 campaign (although tobacco industry representatives refused to be interviewed). - Authors also undertook an analysis of reports by the California Fair Political Practices	1-7, 9,10	<u>Aims:</u> To defeat Proposition 99 in California (which proposed to add \$0.25 to state cigarette tax and earmark 20% of the revenue for tobacco education and prevention programmes). Once Proposition 99 had passed, the aim was to divert earmarked funds away from tobacco control activities/programmes. <u>Context:</u> A collection of publications focusing on state-level efforts to achieve a tobacco tax increase in California (by direct public vote), which was passed in 1988. Largely focuses on industry activities between mid-1980s and mid-1990s.	- Claimed the law would create another unnecessary State bureaucracy with a large budget and that the government was likely to mismanage the revenue it created. - Tried to move the issue away from smoking by focusing on generic tax-related arguments. - Suggested \$0.25 was too much of an increase on a single product. - Claimed the increased tax would lead to increased smuggling and bootlegging. - Built on this to claim police attention would be diverted away from other police business and that more money would be spent on guns and drugs. - Argued tobacco tax was just another way for	- The Tobacco Institute commissioned a state-wide poll to establish which arguments against the Proposition were most likely to persuade voters not to support it (and found arguments concerning the creation of more bureaucracy and likely government mismanagement of revenue were most persuasive so then focused on these). - Hired a consulting firm to establish the Californians Against Unfair Tax Increases (CAUTI). - Undertook direct lobbying of legislature. - Persuaded the California Medical Association not to follow-through on a commitment to give funds to the pro-Proposition 99 campaign. - Worked with private healthcare and groups	Mixed: - Proposition 99 passed in 1988, so the tobacco industry failed to prevent it. - However, the tobacco education and prevention programmes, which had been earmarked to receive 20% of the revenue, did not receive their full allocation, which was instead diverted (largely to healthcare organisations): 'The underfunding amounts to \$174.7 million redirected to medical care programs from fiscal years 1989-1990 through 1993-1994, despite clear language in Proposition 99 specifying how the money should be spent.' - Following lawsuits by

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
	<p>Commission, statements filed with the California secretary of state's Political Reform Division, and data on Proposition 99 expenditures from various official budget documents.</p> <p>- Conducted 'a multivariate simultaneous equations statistical analysis of data on campaign contributions from the tobacco industry to legislators in the 1991-1992 election, their records on tobacco control policy as scored by tobacco control advocates, members' personal characteristics, and constituents' attitudes towards tobacco control.'</p>			<p>special interests, such as physicians, to become richer.</p> <p>- Framed tobacco tax as a regressive tax that would negatively affect blue-collar workers.</p> <p>- Argued Proposition 99 violated California's 1978 property tax-cutting initiative and other tax rules.</p>	<p>representing medics to ensure funds were diverted away from tobacco control education programmes and towards medical care programmes (which went against the specifications of the public ballot). This provided 'crucial political coverage for the tobacco industry and the politicians that supported it'</p> <p>- Helped establish the Californians for Smoker's Rights (CSR) group to promote tobacco industry arguments and target tobacco control programmes.</p> <p>- Made payments to key officials (money often channelled via advertising agencies and law firms so did not appear to be tobacco industry money).</p> <p>- CAUTI circulated its own petition in 1988, as the pro-Proposition 99 effort was underway to gather supportive signatures, called 'The Tobacco Tax Ripoff'. This was not official and was merely used as a way of reducing the pool of available paid signature-gatherers (by</p>	<p>public health groups, and extensive media coverage of the issue, the health education account finally received its full allocation in 1996.</p> <p>- The tobacco industry's legal challenge failed.</p> <p>- But polls indicated the industry's adverts did have an effect, reducing public support for the initiative.</p> <p>- However, various factors undermined one of industry's most popular arguments (concerning smuggling and police work), including an official report that concluded the effect on smuggling was likely to be negligible and which criticised CAUTI's advertisements. Police groups which had supported the tobacco industry position subsequently dropped their support. In addition, it was revealed that the 'undercover</p>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
					<p>paying them more) and to confuse voters about Prop 99.</p> <ul style="list-style-type: none"> <li>- CAUTI held a press conference to promote its argument that the proposed tobacco tax was just another way for special interests, such as physicians, to become richer.</li> <li>- The tobacco industry, through CAUTI, saturated TV, radio and print media with paid ads to promote their positions. Their most effective ad featured an allegedly real undercover police officer discussing the crime implications arguments (more time would be spent on smuggled cigarettes, hence less time on other police issues, and the increased criminal money from smuggling, etc would be spent on drugs and guns).</li> <li>- The tobacco industry legally challenged Proposition 99 on the basis it violated California's 1978 property tax-cutting initiative and other tax laws.</li> <li>- CAUTI initially secured the endorsements of the</li> </ul>	<p>policeman' in the industry's most effective advertisement only had a police desk job and was also a part time actor.</p> <ul style="list-style-type: none"> <li>- Claims 'Although there is little evidence showing that the tobacco industry has 'bought' legislators' votes, early research strongly suggests that tobacco industry's campaign contributions are influencing the behavior of California legislators in matters related to tobacco policy-making, independent of constituents' support for tobacco control.'</li> <li>- Notes the multivariate simultaneous equations statistical analysis of data on campaign contributions from the tobacco industry to legislators indicated that the industry had 'a statistically detectable effect on legislative behavior'.</li> </ul>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
					<p>Californian Sheriffs' Association and the California Peace Officers' Association, which gave further credibility to their crime/smuggling related arguments.</p> <ul style="list-style-type: none"> <li>- Found the tobacco industry was investing heavily in the Californian legislature, spending political money more intensively there than in the US Congress (industry lobbying expenditures grew 10-fold from 1985-1986 to 1987-1988, when Proposition 99 passed).</li> <li>- Powerful individuals in the legislature seem to have been particularly targeted, e.g. 'In 1991-1992, the Speaker received \$221 367, making him the largest single legislative recipient of tobacco industry contributions in the United States' (explains 'the Speaker of the Assembly, the single most powerful member of the legislature and second only to the governor in influence).</li> <li>- The industry also re-organised lobbying efforts, hiring large, private firms to lobby legislators and state</li> </ul>	

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
					officials after Proposition 99 passed, rather than relying on organisations like the Tobacco Institute, as they previously had. Some of the firms hired also worked for medical groups, which tobacco industry wanted to side with in efforts to divert revenue. - '[I]n 1989, the Tobacco Institute offered to contribute \$250,000 to the California Medical Association to divert Health Education Account funds to medical care programs through a Medical Association-sponsored ballot initiative'.	
Bialous & Glantz, 1999[25]	Case study using data from semi-structured interviews 'with key players in the initiative' and 'written records' (documentary data gathered from written records and newspaper clippings).	1-3,5-7,9,10	<u>Aim:</u> To prevent Proposition 200 in Arizona and then divert earmarked funds away from tobacco control programmes (the Proposition aimed to increase the cigarette excise tax by \$0.40, with proportional increases in the tax on other tobacco products. Increased revenues were earmarked: 23% for tobacco prevention/ education programmes, 5% for tobacco-related diseases and prevention research,	- Framed initiative as an attempt by proponents to divert large amounts of taxpayer money for their own benefit. - Used the diversion of health education funds into medical services by the California legislature (see above) as an example of how the tobacco tax funds were going to benefit healthcare providers. - Claimed that California's tobacco control	- Used front-groups - 'Enough is Enough' and 'No More Taxes', which were 99.96% financed by Philip Morris and the Tobacco Institute, respectively, to campaign against the initiative. - Increased lobbying of the state legislature, with the number of paid tobacco industry lobbyists rising from approximately four to 18. - Once Proposition had been passed, the tobacco industry legally challenged some of	- The Proposition passed so tobacco industry failed to prevent it. - The industry also failed to divert funds away from tobacco control programmes. - However, the tobacco education programme experienced a range of other problems and was never fully implemented as planned. Authors suggest tobacco

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
			<p>70% to provide medical care for the poor, and 2% to offset future loss of tobacco tax revenues by the Arizona Department of Corrections).  <u>Context:</u> State level effort to pass a tobacco tax increase via a direct public vote, in Arizona. Study focused on 1992-1997 period. By the time this was taking place, authors note two other states had already passed very similar legislation (California in 1988 and Massachusetts in 1991). Officials involved in initiative in Arizona not only studied these developments but also involved some of the same consultants and voluntary health organizations. The tax was proposed during a period in which there was a perceived need to raise funds for Arizona's state. Previous attempts to work with the legislature to raise tobacco taxes had failed. Simultaneously to working to secure appropriation of Proposition 200 funds, health advocates also had to stop a series of pro-tobacco</p>	<p>programme was misusing public funds.</p>	<p>the contracts agreed with health education funds.  - Threatened local level boards with legal action over tobacco control programmes.  - Tried to pass pre-emptive legislation to limit local tobacco control programmes.</p>	<p>industry activities played a role in this.</p>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
			bills that would have preempted local tobacco control efforts.			
Breton, Richard, Gagnon, Jacques, & Bergeron, 2006[26]	Analysis based of: (i) 569 articles from four Québec daily newspapers published between 1986 and 1998; (ii) 28 semi-structured interviews with key informants, and (iii) 200 government documents / transcriptions of parliamentary debates relating to the problem of smoking.	1-6,8	<p><u>Aim:</u> Initial aim was to avoid further tax increases, following tax increases in early 1980s. By early 1992, the industry had begun to argue for a drastic reduction in tobacco taxes.</p> <p><u>Context:</u> Study focuses on efforts to increase tobacco taxes in the province of Québec, Canada, between mid-1980s and late-1990s, and tobacco industry's response to these efforts.</p>	<ul style="list-style-type: none"> <li>- Initially, the tobacco industry challenged tax increases primarily on economic grounds, with arguments concerning the industry's profitability.</li> <li>- Also argued taxes were unfair on smokers.</li> <li>- Later focused on arguments that the tax increases were fuelling smuggling (including high economic cost of this to government and retailers, and failure to help control tobacco use).</li> <li>- Argued against export taxes and better policing as solutions to the smuggling problem.</li> <li>- Presented taxes as 'excessive' and tobacco control groups as having dominated policy:</li> <li>- Following tax decreases, the tobacco industry argued smoking rises in young people were unrelated to the change in price.</li> </ul>	<ul style="list-style-type: none"> <li>- Various groups supported the tobacco industry position (retail sales sector and journalists). Unclear how much the tobacco industry was linked to groups / individuals in these sectors. The 'Québec Food Retailers Association' was a particularly active group, which 'called a press conference' in 1992 and demanded 'a 70% reduction in tobacco taxes to put an end to smuggling'. Authors claim tobacco industry was involved in funding this group.</li> <li>- A group specifically campaigning on this issue, the <i>Mouvement pour l'abolition des taxes réservées aux cigarettes</i> (MATRAC) was set up but authors do not comment on whether the tobacco industry was involved in funding/establishing this group.</li> <li>- Claims the tobacco industry 'was able to mobilise union representatives and its</li> </ul>	<ul style="list-style-type: none"> <li>- Initially, the tobacco industry and its allies had little influence, partly as the tobacco industry was perceived to be in decline in Canada.</li> <li>- However, framing the issue as a 'contraband problem' succeeded in winning support from a broad coalition of actors, including retailers, media commentators and the representatives of employers' organisations.</li> <li>- The health lobby received less media coverage and was subject to criticism that they had an 'extremist' stance.</li> <li>- Eventually, 'a massive reduction' in tobacco taxes was achieved, not just in Québec (at province level) but also in the taxes levied by five other provinces,</li> </ul>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
					<p>employees.</p> <ul style="list-style-type: none"> <li>- The tobacco industry helped organise small retailers, whose comments quoted in the media gained public sympathy.</li> <li>- Ran an 'effective media strategy'.</li> <li>- Managed to get 'police support' on smuggling issue.</li> <li>- Disseminated the findings of surveys on different facets of the problem.</li> <li>- Arguments were presented as being on behalf of citizens, not the tobacco industry.</li> </ul>	<p>including Ontario and at a federal level.</p> <ul style="list-style-type: none"> <li>- This led to an increase in smoking rates amongst young people.</li> <li>- Political elites responded to this by implementing a range of strong tobacco control strategies (although they did not re-raise the tobacco tax).</li> <li>- The industry was clearly successful in reducing tobacco taxes, though the authors claim that in the broader context of tobacco control, the tobacco industry's success was more mixed: 'the smuggling crisis was an event that, despite its unfortunate repercussions on tobacco taxes, helped put the tobacco problem in Québec, especially among young people, on the government's agenda.'</li> </ul>
Campbell & Balbach, 2008[27]	Analysis of tobacco industry documents.	1-3,5-10	<u>Aim:</u> To challenge policy interest in significantly raising tobacco taxes in the	Tobacco taxes are regressive.	- The tobacco industry created and funded the Consumer Tax Alliance	- In exchange for funding, various labor/progressive

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
			<p>US by turning labor and middle-class opinion against prospective excise tax increases. Initial focus was on federal increases but in 1991, efforts turned to state-based tax proposals.</p> <p>Context: This study largely focuses on industry efforts to prevent federal US tobacco tax increases, although it notes that tobacco industry efforts later turned to state level campaigns. It focuses on activities in the 1980s and early 1990s (until 1993). Notes that excise taxes had become increasingly accepted as a policy instrument to decrease smoking in 1980s and that tobacco industry was aware of this. Also notes that a rise in federal budget deficits in the 1980s in the USA had created a need to raise funds and that excise taxes were seen as more politically viable than other taxes.</p>		<p>(CTA) in 1989 to build opposition to excise taxes. The CTA focused on garnering support from credible 'liberal' allies, particularly genuine public interest groups (groups traditionally perceived to be at odds with the tobacco industry). NB The CTA appears to have been dissolved in 1993.</p> <p>- Also focused on garnering media coverage of the issue (this included sponsorship of TV adverts, plus a media tour by CTA Executive Director).</p> <p>- By working via the CTA (which did not divulge the industry's role in its formation), the tobacco industry was able to obscure its own role in these efforts.</p>	<p>groups did publicly take positions against increasing tobacco excise taxes.</p> <p>- 'The Tobacco Institute was pleased with the impact of the [TV] advertising [sponsored by the CTA], as measured by tracking polls commissioned to measure their effectiveness' which found they increased people's opposition to tobacco excise taxes.</p> <p>- Tobacco excise taxes were increased in 1990 and 1993 at USA federal level, but the increase was much less than originally anticipated (8 cents, rather than 16 cents) and was introduced in two phases. Authors acknowledge that it is not possible to say whether or how CTA activities affected this outcome.</p>
Campbell & Balbach, 2009[28]	Analysis of tobacco industry documents and media reports	2,3,6,7,9,10	<p>Aims: To shift debate away from the effects of cigarettes, onto the impacts on people</p>	<p>- That cigarette taxes are regressive and that tax increases of regressive</p>	<p>- The Tobacco Institute's strategy included recruiting 'organized labor, minorities,</p>	<p>- CTJ initially responded to the tobacco industry's approach by saying</p>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
	(located through searches on Lexis—Nexis).		<p>paying cigarette taxes in the US. To broaden the issues being discussed so that tobacco taxation was framed as part of a broad category of consumer excise taxes. To discourage liberal and labor groups from taking anti-tobacco positions, including on tobacco excise increases.</p> <p><u>Context:</u> It focuses on coalitions between Tobacco Institute and Citizens for Tax Justice (CTJ) and Citizen Action (CA) between late 1980s and late 1990s. Activities mostly focused on legislative, federal level initiatives but study also considers how initiatives at state level built on federal experiences, often involving similar actors, organisations and tactics.</p>	<p>taxes are unfair.</p> <ul style="list-style-type: none"> <li>- That this is true even when taxes are earmarked for health care spending.</li> <li>- That there is little evidence that increasing taxes on alcohol and cigarettes reduces consumption.</li> </ul>	<p>and other liberal groups' to: provide early warnings of legislative tax initiatives; help tobacco industry lobbyists gain access to legislators who were not industry allies; demonstrate constituent support for pro-tobacco votes; and testify on the industry's behalf.</p> <ul style="list-style-type: none"> <li>- The Labor Management Committee was used to obscure connections between the Tobacco Institute and the labor groups it worked with, such as CTJ and CA.</li> <li>- The tobacco industry supported CTJ to hold a conference in 1987, which focused on promoting the arguments that had been used at federal level to state level.</li> <li>- CTJ lobbied Senate Finance Committee.</li> <li>- CTJ position pieces were covered in the mass media.</li> <li>- As tobacco tax concerns moved increasingly to state level, the tobacco industry (through the Labor Management Committee) recruited CA in a similar way to CTJ and for similar</li> </ul>	<p>tobacco excise was not a priority issue for the organisation, but later agreed to work with the industry when it received funding, from 1984 onwards. The relationship deepened in 1986 as more funding was provided. CTJ took anti-tobacco tax positions and lobbied on this issue, including by testifying before the Senate Finance Committee against an increase in the federal tax on cigarettes.</p> <ul style="list-style-type: none"> <li>- The industry was also successful and forging similar relationships with CA, persuading CA to oppose cigarette excise tax increases as well.</li> <li>- The tobacco industry appeared pleased with activities on tax undertaken by both CA and CTJ, including on earmarking issue (which included Clinton's healthcare proposals).</li> <li>- The Tobacco Institute was dissolved in 1998</li> </ul>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
					<p>reasons (CA was better organised at state level, being more of a grassroots organisation).</p> <ul style="list-style-type: none"> <li>- In addition, the tobacco industry recruited other 'progressive tax' groups.</li> <li>- CA and CTJ were also used to help the tobacco industry lobby against proposals that tobacco tax increases would be earmarked for health care spending.</li> </ul>	<p>as part of the Master Settlement but 'interest in cigarette excise taxes remains high' and 'controversy continues over the economic hardship they may cause for low-income smokers' and on 'the fairness of raising revenue from one population subgroup (smokers) for programs with broader social benefits.'</p>
Center for Tobacco Policy Research, 2006 and Center for Tobacco Policy Research, 2008[29,30]	<p>Mixed methods based on:</p> <ul style="list-style-type: none"> <li>- 22 key informant interviews conducted between December 2007 and February 2008 with stakeholders involved in varying levels of the tobacco tax campaign.</li> <li>- A content analysis of print media coverage during the campaign.</li> <li>- Results from a (polling) survey that was conducted at three points during</li> </ul>	1-3,9,10	<p><u>Aim:</u> The tobacco industry's aims are not clearly stated but the report implies that their aim was to defeat the campaign by the Committee for a Healthy Future (CHF) for an earmarked \$0.80 tobacco increase, which was to be achieved via a November 2006 direct public vote in Missouri, USA.</p> <p><u>Context:</u> Focuses on state level efforts to achieve a tobacco tax increase in Missouri, US, by direct public vote. Focuses on a campaign conducted between 2005-2006, although also refers back to</p>	<ul style="list-style-type: none"> <li>- Claimed the proposed level of tax increase was so large it was 'outrageous'.</li> <li>- Funds raised by the increase would be allocated inappropriately by unreliable politicians, and used by 'greedy' doctors.</li> <li>- Suggested it would be unwise to let politicians 'mess around' with the constitution (argument made in the context of public distrust of politicians).</li> </ul>	<ul style="list-style-type: none"> <li>- Funded groups not obviously connected to the tobacco industry, notably the Missouri Petroleum Marketers and Convenience Stores Association (MPCA), and the Missourians Against Tax Abuse, both of which worked to oppose the proposal via anti-tobacco tax campaigns. The MPCA supported a 'grassroots convenience store based voter education program' campaign.</li> <li>- The tobacco industry (particularly Philip Morris) engaged in discussions about a possible compromise</li> </ul>	<p>Mixed:</p> <ul style="list-style-type: none"> <li>- CHF won a lawsuit and was successful in getting a ballot on the issue for November 2006.</li> <li>- However, voters rejected the proposal on November 6, 2006 (51.4% against and 48.6% support).</li> </ul>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
	the campaign 'to assess the reach and impact of the [...] educational campaign'.		a campaign in 2002.		<p>proposal, which would have involved 'a phased-in cigarette tax over a period of time and removal of the tax on smokeless tobacco products'.</p> <ul style="list-style-type: none"> <li>- Legal challenges to the proposal and challenges relating to signature collection for the supporting ballot (which resulted in additional signatures being required) were mounted but it is unclear from this article if the tobacco industry was behind this.</li> <li>- Targeted left-of-center and minority politicians to promote opposition to the tax.</li> <li>- Used television media to advertise anti-tax messages (four weeks before supporters did).</li> <li>- The 'opposition' (it is unclear how much the tobacco industry was involved) worked to confuse different ballot initiatives (on stem cell research and minimum wage) with the tobacco tax one.</li> </ul>	

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
Dearlove and Glantz, 2000; Levenstein, Delaurier, Ahmed, & Balbach, 2005.[31,43]	Analysis of tobacco industry documents and union publications, newspapers, and other general publications relevant to the case study, plus examined New York case law and legislative history, and interviews with key personnel.	1,2,5-7,9,10	<p><u>Aim:</u> To prevent the passage of two types of legislation in New York State, US: excise taxes on tobacco products and workplace smoking restrictions. Industry aimed to prevent questions on these issues from qualifying for direct public vote and to defeat those proposals that made it to the ballot. Dearlove and Glantz study focuses particularly on efforts to stop a 1993 tax proposal to increase tax by 21 cents and a 1999 bill to increase tax by another 55 cents.</p> <p><u>Context:</u> Focuses on state level efforts to increase tobacco taxes in New York, which included direct public vote action (but studies also discuss lobbying of legislature). Focuses on period from mid-1980s until 1999.</p>	<ul style="list-style-type: none"> <li>- Tobacco excise taxes were framed as unfair and regressive.</li> <li>- Tobacco companies argued that New York would lose sales to adjacent states through cross border purchases, and that this would have a negative economic impact on New York state retailers (it was argued that they would lose trade on goods other than tobacco as a result of customer decisions to purchase cigarettes and other goods at the same time from neighbouring states with lower tobacco taxes).</li> <li>- Also argued it would have a negative impact on the State (via lost tax revenues).</li> <li>- The tobacco industry produced econometric models predicting the loss of 12,000 jobs in relation to the 1993 bill.</li> <li>- For 1993 bill, argued that raising the tax would be regressive, that it would encourage smuggling and that state excise taxes</li> </ul>	<ul style="list-style-type: none"> <li>- The tobacco industry set up the LMC (see above).</li> <li>- From mid-1980s to late-1990s, the LMC 'worked to elicit support in New York by framing issues in terms that made them salient to unions.'</li> <li>- The unions sided with the tobacco industry in hope 'that such cooperation would be of advantage to them in their efforts to protect and strengthen their organisation. The tobacco industry and LMC undertook research so that they understood the concerns of labor, and appeared ready to champion these concerns.' This included assisting unions even on issues of 'no concern' to the tobacco industry.</li> <li>- The tobacco industry's focus was on the leaders of unions / labor groups, rather than their members as it was these people who had political influence.</li> <li>- The LMC lobbied and briefed elected officials at all levels of government, worked to discourage liberal and labor coalitions from taking</li> </ul>	<ul style="list-style-type: none"> <li>- The LMC was 'generally successful in gaining labor support in New York for positions on excise taxes and, especially, worksite smoking restrictions.</li> <li>- However, by the late 1990s, the support had largely evaporated, with trade unions in New York either in support of, or at least neutral on, both issues.</li> <li>- From 1985, tobacco excise tax 'increased only slowly and marginally' but in 1999 it was doubled.</li> <li>- The LMC succeeded in dividing public health and labor groups for a while.</li> <li>- However, the LMC largely failed to attract support from public sector unions in New York state as they were dependent on state budgets so could not be counted on to resist any action that might help replenish 'state coffers'. Hence, 'While regularly</li> </ul>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
				<p>were generally unreliable and 'never raise the amounts of money their proponents predict'.</p> <ul style="list-style-type: none"> <li>- For the 1999 proposal, the tobacco industry again argued that the tobacco tax increase would prompt consumers to turn to neighbouring states or Indian reservations to obtain tobacco products at a lower price.</li> <li>- Also claimed that taxpayers' money was being used to fund lobbying by public health groups.</li> </ul>	<p>anti-tobacco positions, built support for industry positions throughout the labor movement, and provided general public communications.</p> <ul style="list-style-type: none"> <li>- Contributed to politicians and party committees (e.g. authors cite evidence of Philip Morris funnelling funds via a third party to Republican Governor, George Pataki).</li> <li>- Contributed funds to the think tank New York Citizens for a Sound Economy (a branch of Citizens for a Sound Economy, which advocates for lower taxes).</li> <li>- Brown &amp; Williamson Tobacco Company, Lorillard Tobacco Company and the New York Association of Convenience Stores launched a joint radio and print advertising campaign against the bill: 'The advertisements provided a toll-free number to Lorillard, through which callers were given their senator's contact information and patched through to their senator's office to voice opposition.'</li> <li>- In addition, Brown &amp;</li> </ul>	<p>siding with the LMC on the issue of smokefree worksites,' the New York public sector unions did not tend to denounce proposals for cigarette tax increases.</p> <ul style="list-style-type: none"> <li>- The tobacco industry eventually gave up trying to win public sector union support on this issue, which authors decide was a 'fatal error'.</li> <li>- 'By the late 1990s [...] most of labor in New York had shifted to support for anti-tobacco policies (shift in support started with excise but then moved on to other tobacco control issues).</li> <li>- A tax increase passed in 1993 as part of the budget, but the tax increase was lowered to 17 cents (rather than the proposed 21 cents).</li> <li>- The 1999 bill passed, making New York's cigarette tax the highest in the USA at the time (it was passed after evidence about Pataki's</li> </ul>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
					Williamson Tobacco Company contacted constituents directly and then connected interested individuals to their senator's office. Some senators reported receiving several hundred calls each business day. Many callers were uninformed or misinformed as to the content of the bill; Jim Clancy, an aide to Senator Michael Breslin (D-Albany), stated: 'Some callers were unaware that it [the tobacco tax increase] was tied to health insurance'	links to Philip Morris funding were revealed). - However, not as much of the revenue as tobacco control activists had hoped went to tobacco control measures, falling significantly short of the Center for Disease Control and Prevention's recommendation of \$95 million.
Epps-Johnson, Barnes and Glantz, 2009[32]	Unclear.	6,9,10	<u>Aim:</u> Not stated but implies that the aim of the tobacco industry was to oppose various tax increases proposed in Iowa, USA. <u>Context:</u> Focuses on state level efforts to introduce taxes in Iowa, USA (by legislature, rather than direct public vote). In relation to tax issues, focuses on period 1981-2007.	- Argued that raising the tax would mean that Iowans would travel to neighbouring states to buy cigarettes. - In 2007, argued that tobacco taxes were regressive, and disproportionately burdened Iowans of modest income.	- Funded grassroots allies including retailers and tavern owners/managers. - Lobbied against proposed increases via the Tobacco Institute and pan-industry collaborations - Used personal contacts to exert influence. - Joined the Iowa Citizen Action Network, a Labor organisation including union groups, so that it would lobby on tobacco industry's behalf. - Gave funds to at least one key policymaker: In 2006, the then Speaker of the House,	Mixed: - The 1987 tax increase proposal was defeated; - In 1988, the tobacco industry helped ensure a 'sunset clause' was included; - In 1991, the tobacco industry failed and a tax increase was passed; - The tobacco industry then helped prevent any further tax increases for 16 years; - In 2007, a \$1 tobacco tax increase bill passed despite opposition.

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
					<p>Christopher Rants, ardently opposed any increase in the cigarette tax. In his capacity as Speaker of the House, Rants controlled the legislative agenda and the referral of bills to committee, allowing him to control the fate of any tax increase measures. Rep. Rants received \$7,397 in tobacco industry campaign contributions between 1998 and 2008, the most of any legislator in the Iowa General Assembly during that time period.</p> <p>- Promoted the need for sunset clauses (i.e. time-limiting clauses) in relation to tax increases.</p>	
<p>Givel &amp; Glantz, 2001; Givel, 2006; Givel, 2007 [33,34,35]</p>	<p>- Analysis of tobacco industry documents, plus reviewed existing case studies of tobacco industry state level lobbying.</p> <p>- Also analyzed data on the status of state tobacco control legislation from the US Centers for Disease Control and Prevention, National</p>	1-3,5-10	<p><u>Aim:</u> Various but in relation to tobacco taxes, to oppose all tobacco excise tax increases proposed at state level in USA.</p> <p><u>Context:</u> Focuses on tobacco industry efforts to influence state level legislatures (in various areas, not only in relation to tax) in the USA during the 1990s, up to 2003.</p>	<p>- Argued tobacco use is a matter of individual choice and it is therefore reasonable to expect freedom from excessive government regulations and taxes.</p> <p>- Framed issues as important because they impact on public / other sectors, rather than because they impact on the tobacco industry itself.</p>	<p>For many of the lobbying tactics/mechanisms outlined, it is unclear if they are related to taxation. On the issue of tobacco excises specifically, the following are highlighted:</p> <ul style="list-style-type: none"> <li>- The tobacco industry worked with and funded anti-tax groups;</li> <li>- The industry contributed funds to 'national groups not directly related to tobacco that make policy</li> </ul>	<p>- Found that twenty states had low levels of tobacco excise taxation (less than 25 cents per cigarette pack). Concludes this suggests tobacco industry has been able to maintain a favorable market environment (including in relation to tobacco excise taxes).</p> <p>- However, notes that</p>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
	<p>Center for Chronic Disease Prevention and Health Promotion, Office of Smoking and Health.</p> <p>- Supplemented this with data from the Coalition on Smoking or Health, American Lung Association, and Federation of Tax.</p> <p>- Analysis of relevant newspaper reports (Lexis Nexis) and relevant articles from the Americans for Nonsmokers' Rights database (<a href="http://www.tidatabase.org/">http://www.tidatabase.org/</a>), magazine articles, web pages, journal articles, and books.</p>			<ul style="list-style-type: none"> <li>- The NSA (a tobacco industry front group) argued that adult tobacco use should not be hindered by rigorous regulatory controls or higher tobacco taxes.</li> <li>- Called into 'question the potential health effects of tobacco use and the viability of proposed tobacco tax increases'.</li> <li>- Presented smoking as 'socially acceptable for adults'.</li> </ul>	<ul style="list-style-type: none"> <li>recommendations, which can effect state legislation while allowing the tobacco lobby to remain behind the scenes', e.g., funding for Women Involved in Farm Economics (WIFE) and the National Taxpayers Conference (NTC). Both of these groups 'assisted the tobacco lobby [...] to fight tobacco excise tax increases'.</li> <li>- The tobacco industry formed relationships with minority and women's political caucuses 'to build coalitions to counter tobacco excise taxes and promote smokers' rights legislation'.</li> <li>- Engaged in the ongoing employment of well established contract lobbyists, who are managed and coordinated in a top-down manner by the tobacco industry: these 'contract lobbyists often have decades of experience and expertise in working with state legislatures to advance or block legislation.'</li> <li>- Provided direct and indirect campaign contributions, as well as gifts and honoraria to</li> </ul>	<p>tobacco industry efforts to weaken or neutralize stronger tobacco regulations and taxes were effective 'only for some campaigns.'</p> <p>- On the NSA specifically: 'From January 1994 to June 1999, the NSA's record of political victories and shaping of public policies was mixed. At the national level, the NSA played an important supporting role in winning four major campaigns and losing one. At the state level, the NSA played an important supporting role in losing three campaigns and winning one. At the local level, the NSA played an important supporting role in winning 19 campaigns and losing 12.' (NB not all campaigns concerned tax increases and authors do not specify which related to excise).</p>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
					legislators; - Formed occasional alliances with other allied interest groups (such as the hospitality industry to counter clean indoor air ordinances); - Developed front groups, including the National Smokers Alliance (NSA), which allowed the tobacco industry and its political allies to act without being publicly associated with actions. NSA was particularly active in campaigning against tax increases. Burson-Marsteller, the public relations firm, helped set this up for Philip Morris (with some subsequent financial assistance from other tobacco companies) and some Burson-Marsteller staff worked for the NSA. - Tactics of the front groups often included orchestrated grassroots advocacy campaigns through the mail or via phone calls to pressure policymakers. This helped 'generate' the appearance of public support. - Provided testimony to legislative bodies.	

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
					<ul style="list-style-type: none"> <li>- Targeted University of California in San Francisco tobacco control researcher and Professor of Medicine, Stanton Glantz, alleging, but not proving, that Glantz misused grant funds for illegal political purposes and lobbying.</li> <li>- Filed a Senate ethics complaint against Senator John McCain, alleging he had used 'his Senate franking privilege to bolster his run for the presidency' (NB Philip Morris disagreed with this approach and withdrew financial assistance for NSA over this issue).</li> </ul>	
Goldman & Glantz, 1999; Goldman and Glantz, 1998[36,37]	Interviews with key informants and analysis of public documents, internal memoranda, and news reports.	1-3,5-7,9,10	<p><u>Aims:</u> To prevent Measure 44 becoming law, notably by preventing it from gaining a majority public vote. Ballot Measure 44 was a proposal to raise cigarette taxes in Oregon by US\$0.30 per pack, and to earmark the funds to support an Oregon Health Plan and tobacco control (it proposed a dedicated 10% of the revenues would be used for tobacco control). Once Measure 44 had passed, to</p>	<ul style="list-style-type: none"> <li>- Taxing smokers to pay for healthcare for everyone is unfair.</li> <li>- Measure 44 contained no controls on how money would be spent and were likely to be wasted on bureaucracy, etc, rather than being spent on health care and health education;</li> <li>- Healthcare providers and insurance companies were being greedy in wanting these taxes and the money would merely be used to</li> </ul>	<ul style="list-style-type: none"> <li>- Legally challenged the initiative on various grounds (language used; failure to specify all the types of taxes that would be raised; and claims that the summary was misleading).</li> <li>- 'While signatures were being collected to qualify Measure 44 for the ballot, the tobacco industry began contributing money to a different ballot measure campaign', which the authors suggest was designed 'to</li> </ul>	<ul style="list-style-type: none"> <li>- The legal challenge initially met with some success but was eventually ignored as submitted late.</li> <li>- Other tobacco industry lobbying efforts also initially met with some success but later failed.</li> <li>- Although the tobacco industry outspent Measure 44's supporters 7 to 1, the initiative passed with 56% of the vote.</li> </ul>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
			<p>prevent earmarked funds from being spent on tobacco control programmes.</p> <p><u>Context:</u> This study focuses on state-level efforts to achieve a tobacco tax increase in Oregon (by direct public vote), which was passed in 1996. Study largely focuses on industry activities in the period between mid-1980s and 1997. Notes a tight fiscal situation, and a perceived need for healthcare funding may have increased support for the measure. Also notes those involved in promoting the measure were able to draw on experiences relating to similar policy proposals in other states (California, Massachusetts and Arizona) and that some of the consultants who had worked on successful California and Arizona initiatives were used in this campaign.</p>	<p>line the pockets of the already-wealthy doctors, hospitals, and insurers, at the expense of all Oregonians.</p> <p>- The Measure would allow cuts in spending on programmes that were currently funded by tobacco tax. Authors say this was incorrect, explaining: What the (industry) adverts failed to explain was that the total amount of money going to programs which received funding from the existing cigarette tax would not change - the only difference was that the percentage of the cigarette tax funds they received would be proportionally smaller because the total revenue would be so much larger.</p>	<p>disrupt the signature-gathering process and to dilute support for Measure 44' and 'to divert the energy and financial resources of the health insurers away from Measure 44.' The money the industry gave to this alternative campaign, meant the signature-gatherers could be paid significantly more than those for Measure 44, which led to more signature-gatherers focusing on the other campaign. The tobacco control lobby eventually had to pay more for signature collections.</p> <p>- The tobacco industry formed and funded a registered campaign committee, called Fairness Matters to Oregonians Committee (FMOC). Of the \$4,614,292 in cash contributed to FMOC to fight for Measure 39 and against Measure 44, all but \$30 came from the Tobacco Institute.</p> <p>- Much of the above money was used to run ads on radio, TV and via direct mail (tobacco industry significantly outspent the public health</p>	<p>Largely unsuccessful:</p> <ul style="list-style-type: none"> <li>- The tobacco industry also failed to divert tobacco control funds to other uses or limit the scope of the programme.</li> <li>- Nevertheless, only 10% of the revenues were devoted to tobacco control activities, even though public health groups provided 37% of the campaign money (notes that this was partly because public health groups were not involved in the early phases of the tobacco tax effort and therefore missed an opportunity to affect the allocation of funds).</li> <li>- Overall, article concludes: 'Despite being outspent more than 7 to 1, Measure 44 passed with 56% of the vote on 5 November 1996.' 'The end result was an 11% decline in per capita cigarette consumption in Oregon</li> </ul>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
					<p>campaigners on advertising).</p> <ul style="list-style-type: none"> <li>- The tobacco industry hid its involvement in some advertising campaigns (though advertisers were eventually required to declare this).</li> <li>- The tobacco industry hired a former Oregon governor.</li> <li>- Used the support of a dentist (i.e. medical care worker).</li> <li>- Once measure had been passed, the tobacco industry lobbied legislators about how the money should be spent, hoping to weaken tobacco control advertising programme. This included lobbying a Subcommittee which consisted of three senators and which had to (by majority) approve the budget.</li> </ul>	<p>since 1996 and a decline of 35 000 in the number of Oregonians who smoke'.</p> <ul style="list-style-type: none"> <li>- Philip Morris concluded they ought to use third parties more heavily in future campaigns in order to make voters 'more persuadable' of their views.</li> </ul>
Heiser & Begay, 1997; Koh, 1996 [38,41]	Analysis of documentary sources, including internal memos, meeting minutes, newspaper articles, other internal documents, letters, newsletters, news and press releases	1-3,9,10	<p><u>Aim:</u> To challenge / undermine the development, then implementation of, Question 1, a proposal to raise the tobacco tax in Massachusetts by \$0.25 and to earmark revenue to fund tobacco education programmes, in order to reduce smoking related</p>	<ul style="list-style-type: none"> <li>- Cigarette tax is regressive and the increase would contribute to class warfare (argued the tax pitted upper middle class liberals, mostly white, against lower middle class working people, mostly minority);</li> <li>- The proposed tax would</li> </ul>	<ul style="list-style-type: none"> <li>- The tobacco industry outspent the Coalition for a Healthy Future by 10:1.</li> <li>- Legally challenged the draft proposal (particularly earmarking of funds), on basis it violated the state constitution, and filed subsequent legal challenges at later stages.</li> </ul>	<ul style="list-style-type: none"> <li>- The proposition passed so the tobacco industry failed to prevent it.</li> <li>- Legal challenges (including to earmarking) failed.</li> <li>- The tobacco industry failed to disrupt the signature gathering (two</li> </ul>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
	(many of which were provided through the American Cancer Society). Also used available polling data and undertook some interviews (although these are not discussed in the 'Methods' section).		<p>deaths in the state.</p> <p><u>Context:</u> Focuses on a state level effort to increase tobacco taxes in Massachusetts, USA, by direct public vote which, passed in 1992 (enacted in 1993). Focuses on period 1990-1995.</p>	<p>hurt the state economy, particularly small businesses, because it would increase cross-border shopping;</p> <ul style="list-style-type: none"> <li>- The tax-generated monies would be diverted and legislature would use the extra money raised for purposes other than those intended (e.g. to balance budget);</li> <li>- The proposal was not legal.</li> <li>- Claimed the tax was unfair on smokers.</li> </ul>	<ul style="list-style-type: none"> <li>- Used a signatures expert to try to disqualify signatures supporting the ballot proposal;</li> <li>- During the second required signature drive, the tobacco industry tried to disrupt matters by offering two compromises – both of which involved smaller tax increase, with fewer funds being allocated to tobacco control programmes;</li> <li>- Undertook a major advertising initiative (TV, radio and direct mail) to garner public support for opposing initiative, stepping up the campaign in final weeks before vote.</li> <li>- The tobacco industry organised and funded a group to lobby against the tax increases, called 'The Committee Against Unfair Taxes'</li> <li>- Focused on framing debates about taxes generically, rather than tobacco taxes specifically.</li> <li>- Employed a key former legislator.</li> <li>- In collaboration with the tobacco industry, an ultra-</li> </ul>	<p>rounds). In round one, the sheer volume put tobacco industry off questioning signatures. Later, a signatures expert was unable to disqualify enough signatures to challenge the ballot.</p> <ul style="list-style-type: none"> <li>- The tobacco industry alternative proposal was largely ignored.</li> <li>- However, tobacco industry advertisement campaign was effective in shifting public opinion, according to poll data.</li> <li>- And earmarked funds were subsequently diverted, with only just over 25% being spent on tobacco education, apparently justifying one of the tobacco industry's arguments. Koh's study claims more than \$220 million was diverted from the tobacco education account, and that this was a result of tobacco industry pressure. This prompted a subsequent round of</li> </ul>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
					conservative, out of state Catholic organisation was persuaded to distribute thousands of letters claiming that the Q1 funds would be used to fund abortion counselling and condom distribution in schools.	lawsuits.
Hendlin, Barnes and Glantz, 2008[39]	Unclear, though employs tobacco industry documents and interview evidence.	6	<p><u>Aim:</u> To stop the following proposals for tobacco tax increases in Arizona, USA:</p> <ul style="list-style-type: none"> <li>- Proposition 200 in 1994 (proposal to increase the tobacco tax by 58 cents and earmark some of the revenue to create a tobacco control program in Arizona);</li> <li>- Proposition 303 in 2002 (proposal to increase the tobacco tax from 60 cents to \$1.18 and use additional revenue for healthcare costs programme);</li> <li>- Proposition 203 in 2006 (proposal for a further substantial tobacco tax increase, taking the total to \$2, with 80 cents of this increase providing revenue to create a new, early childhood care program in Arizona, including preschool, medical care, and day-care).</li> </ul> <p><u>Context:</u> Focuses on a</p>	<ul style="list-style-type: none"> <li>- In relation to Proposition 200, the tobacco industry convinced the restaurant and licensed beverage associations and several chambers of commerce to oppose the proposal on the basis it would be bad for business.</li> <li>- In relation to Proposition 303, the tobacco industry argued the tax would unfairly target the poor and create a black market for cigarettes.</li> <li>- In relation to Proposition 303, groups allied with the tobacco industry argued that a tobacco tax increase would bring cigarette smuggling and that forcing smokers to pay for others' healthcare constituted an unfair burden.</li> <li>- In relation to Proposition 203, the tobacco industry</li> </ul>	<ul style="list-style-type: none"> <li>- The Tobacco Institute paid dues to the Arizona Licensed Beverage Association, the Arizona Restaurant and Hospitality Association, The Arizona Retail Grocers Association, the Arizona Retailers Association, the Tucson Chamber of Commerce, and the Arizona Tax Research Association throughout the 1990s. These organisations generally allied with the tobacco industry for specific issues, usually around elections.</li> <li>- In relation to Proposition 303, groups allied with the tobacco industry, including the Cato Institute and the Arizona Tax Research Association (both which received tobacco industry money), wrote opinion editorials warning that a tobacco tax increase would</li> </ul>	<p>Unsuccessful:</p> <ul style="list-style-type: none"> <li>- Proposition 200 passed in 1994, increasing the tobacco tax by 40 cents, with 23% of the additional revenue being used to create Arizona's Tobacco Education and Prevention Program (TEPP) and 70% to Arizona's Medicaid programme.</li> <li>- Proposition 303 passed in 2002, with most of the additional funds being used for healthcare programmes (though the Proposition also included some protection for the existing use of tobacco tax revenue for tobacco control programmes).</li> <li>- Proposition 203 passed in 2006.</li> </ul>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
			<p>series of efforts to pass state level tax increases in Arizona, by direct public vote. Focuses on period 1997-2007.</p>	<p>argued that cigarette taxes are regressive and that this proposal would unfairly burden the poor, that no logical link exists between taxing smokers and paying for early childhood education (meaning smokers would be unfairly shouldering a disproportionate share of childcare costs) and that funding early childhood education with a tobacco tax was fiscally irresponsible.</p>	<p>lead to more cigarette smuggling and that forcing smokers to pay for others' healthcare constituted an unfair burden. However, the tobacco industry itself did not provide any significant opposition to the tax increase in 2002.</p> <p>- In relation to Proposition 203, two other tobacco control proposals were on the table, including proposals for a state-wide smoke-free policy, and the tobacco industry largely concentrated on trying to stop this, rather than fighting the tax proposal (or both measures simultaneously). Hence, tobacco industry activities to prevent Proposition 203 were limited. Phillip Morris focused primarily on fighting tobacco taxes and RJ Reynolds focused primarily on fighting smoke-free legislation. However, Phillip Morris did not invest significant resources into its campaign. Nevertheless, some opposition was evident, e.g. the brother of the president of the Arizona Tax Research</p>	<p>However, it inadvertently decreased tobacco tax revenue for TEPP (although this was attributed to the legislation being pursued by non-tobacco control interests, rather than as a result of tobacco industry efforts).</p>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
					Association (an organisation with a history of receiving tobacco industry funding) openly criticised the proposal for unfairly burdening the poor. - Tobacco industry worked to divert revenue away from tobacco control programmes.	
Kelton & Givel, 2008[40]	Analysis of tobacco industry documents, newspaper reports, journal articles, scholarly reports, court cases, government data, court testimony, and federal and state statutes and regulations, plus relevant information from websites.	1,2,4-7,9,10	<u>Aim:</u> To maintain/expand sales in Canada despite tax increases and to use the issue of smuggling as part of campaign to reduce taxes. <u>Context:</u> Focuses on efforts to influence tobacco taxation in Canada (federal level) over period 1980-2000.	- The tobacco industry blamed rampant smuggling on excessive taxation.	- The tobacco industry 'promoted smuggling schemes' not only to 'increase profits' but also to 'provide an argument for tobacco taxation reduction.' Effectively, the tobacco industry 'secretly pushed for increased tobacco smuggling so that it could argue against higher taxes as a motivation to smuggle.' - 'Because of the federal excise and export tax breaks that apply on U.S. Native American land, for more than 10 years the tobacco industry utilised this land as smuggling routes to avoid newly imposed Canadian taxes on tobacco products. By 1993, this tobacco smuggling accounted for 30 to 40 percent of the total Canadian tobacco market.'	Successful: - Smuggling hindered Canadian tobacco tax increases from furthering a consistent reduction in consumption rates in 1990s. - 'The Canadian government responded to the influx of smuggled tobacco that culminated after the tax increases by, in 1994, returning taxes to their original level.' Authors claim that this did not reduce smuggling and that it did increase smoking rates. Also claim the government lost revenue as a result.

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
Landman and Bialick, 2004[42]	Analysis of tobacco industry documents.	1-6	<p><u>Aims:</u> To prevent the passage of the following proposals for tax increases in Colorado, USA (some of which it was proposed would be earmarked for health-related issues):</p> <ul style="list-style-type: none"> <li>- A 1990 tax increase of 25 cents per pack;</li> <li>- A 1992 tax increase of 35 cents;</li> <li>- A 1994 tax increase.</li> </ul> <p><u>Context:</u> Focuses on state level efforts to increase tobacco taxes in Colorado, US, by direct popular vote in the 1990s.</p>	<ul style="list-style-type: none"> <li>- In relation to the 1990 initiative, the tobacco industry commissioned a research company to undertake a survey to find which arguments would most effectively persuade voters to oppose the tax. This found that the three most powerful arguments motivating people against the tax were: (i) most of the revenue would be spent in the Denver area; (ii) the idea that a high percentage of the tax would go to a particular hospital in the Denver area; and (iii) that the tax would increase at a greater rate than inflation each year.</li> <li>- In relation to the 1994 initiative, the tobacco industry claimed that supporters of the tax, including voluntary non-profit groups, just wanted to boost their personal and organisational wealth. Also claimed bureaucrats would mispend the revenue raised by the tax increase and that the proposals</li> </ul>	<ul style="list-style-type: none"> <li>- In 1990, tobacco companies joined forces to fight the proposal by jointly funding a Denver office called the <i>Colorado Executive Committee</i>. The tobacco industry also challenged the legal title of the initiative, and then the validity of the signatures gathered in support of the initiative.</li> <li>- In 1992, the tobacco industry once again began pouring funds into the Colorado Executive Committee to fight any tax increase that might materialise.</li> <li>- In 1994, the tobacco industry realised it was losing public credibility and started working to disguise its involvement in anti-ballot initiative campaigns and hide its opposition to smoking restriction and tax measures by funnelling opposition through more credible allies.</li> <li>- Philip Morris tried to reframe the issue as being about fairness and effective tax policy.</li> <li>- The tobacco industry also tried to identify 'persuadable</li> </ul>	<p>Successful:</p> <p>The tobacco industry had been successful in opposing tax increases in Colorado for many years (throughout the 1970s and 1980s) and its efforts in early 1990s were also successful:</p> <ul style="list-style-type: none"> <li>- 1990: ballot defeated</li> <li>- 1992: no ballot ever materialised</li> <li>- 1994: ballot defeated.</li> </ul>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
				<p>represented 'an unwarranted exercise of state power'. Claimed the measure would fuel rampant waste and abuse in government. Also framed the tax increase as 'picking on smokers,' claimed that other groups would subsequently be targeted by government if the tax is permitted and claimed that the increase constituted 'prohibition in disguise'.</p> <ul style="list-style-type: none"> <li>- The industry also targeted messages at smokers telling them that they were being singled out to 'pay for programs that are the responsibility of the entire state.'</li> <li>- In response to Colorado's 1994 tax effort, and to address a cigarette tax increase proposed in Arizona at the same time, R.J. Reynolds clandestinely formed a group called the National Coalition Against Crime and Tobacco Smuggling (NCACTC).</li> <li>- Generally refers to the</li> </ul>	<p>voters' and convey 'potential issues of waste, fraud and abuse to them in a manner which identifies with their natural proclivity to oppose taxes and distrust government'.</p> <ul style="list-style-type: none"> <li>- Employed surveys to determine the most potent arguments that would sway voters to oppose the tax, and then deploying these arguments widely through television, radio and newspapers.</li> <li>- Tried to reach 'persuadable' voters via a telephone 'push poll.'</li> <li>- The industry disseminated arguments through allies, to disguise their origin.</li> <li>- Tobacco industry created a front group with the appearance of being a spontaneous, large-scale, citizen-led opposition to the tax, called 'Citizens Against Tax Abuse and Government Waste.'</li> <li>- The industry recruited and paid credible individuals to draw media attention to the idea that an increased cigarette tax would</li> </ul>	

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
				tobacco industry employing a strategy of fostering mistrust and anger towards state government, to break down citizens' confidence in the political system.	exacerbate smuggling. - Considered placing a competing initiative on the Colorado's ballot that would increase the cigarette tax, but by a lesser amount than public health advocates proposed. The industry's initiative would also have put the tax revenues toward prison construction or programs to reduce gang violence instead of health or tobacco prevention and education. - More generally, the study refers to the tobacco industry throwing parties and events for Senators and Governors, and offering free tickets to events, dinners etc, in order to garner support / favours.	
Lum and Glantz, 2008[44]	Unclear.	1,6,9,10	<u>Aim:</u> To stop Measure 50 from becoming law in Oregon in 2007. Measure 50 proposed establishing the Healthy Kids Program to provide health insurance coverage for uninsured children via an additional 84.5 cents tax on the existing \$1.18 tax per cigarette pack and a 30% increase in the tax on other	- Philip Morris and RJ Reynolds (RJR) ran separate campaigns against Measure 50 but both used similar messages, including arguing that the tax was regressive and would not support the Healthy Kids program, that the money would be diverted, that lawmakers were	- RJR formed the 'Oregonians Against the Blank Check' political action committee (PAC) and Philip Morris formed the 'Stop the Measure 50 Tax Hike' PAC with the Oregon Secretary of State. - Campaign finance records show that RJR paid \$58,000 to PAC for their survey work, and another \$138,000 to	Successful: - Measure 50 was defeated.

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
			<p>tobacco products.</p> <p><u>Context</u>: Focuses on a state level initiative to increase tobacco tax in Oregon, US, by direct public vote. The study focuses on activities during 2007.</p>	<p>unaccountable, and that a constitutional amendment was not the appropriate vehicle for a tobacco tax increase.</p> <ul style="list-style-type: none"> <li>- The RJR campaign focused more heavily on implicating health staff and health insurers and on emphasising the unsustainable and unaccountable nature of the Measure. The main arguments that RJR made was that health staff and health insurers would 'get millions in new insurance business from taxpayers with no competitive bids' and that '70% of the funds from the new tax would not go to the Healthy Kids Program.'</li> <li>- The Philip Morris campaign highlighted government bureaucracies and inefficiencies, as well as querying the amendment of the Constitution with a product tax.</li> </ul>	<p>Washington, DC-based Voter/Consumer Research for additional surveys and focus groups throughout the campaign.</p> <ul style="list-style-type: none"> <li>- Like RJ Reynolds' campaign, 'Stop the Measure 50 Tax Hike' relied mainly on paid media advertising and a website called measure50facts.com.</li> <li>- During the campaign, Philip Morris spent \$237,575 on surveys and polls.</li> <li>- Approximately 67% of both tobacco companies' campaign money was spent on paid media adverts on radio and broadcast and cable television.</li> <li>- The tobacco industry also contributed to senators' campaign costs.</li> <li>- Taxpayer groups, such as the Taxpayer Association of Oregon and Freedomworks, and convenience store groups took the lead on encouraging the public to vote against the 84.5-cent tobacco tax increase. (NB article does not make it clear whether tobacco industry funded these groups.)</li> </ul>	

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
					- The Smokers Club, Inc, a smokers' rights group based on the internet, contributed to the grassroots efforts with their 'Oregon Cash Cow Protest' and made window flyers and handouts available on their website for downloading that urged smokers to 'let them tax someone else for a change!'	
Lum, Barnes, & Glantz, 2009[45]	Analyzed proposed ballot measures in USA states (used various documentary sources) and tobacco industry documents. Used public and private polls (obtained from proponents of the ballot measures, pollster websites or the tobacco industry documents) to identify early levels of support for the tax proposals and how this support compared with the final election outcomes.	1-3,5-10	<u>Aim:</u> To avoid tobacco excise tax increases and, in particular, to avoid earmarked taxes at State level in the USA. <u>Context:</u> Focuses on tobacco industry strategies to oppose direct public vote initiatives at state level in the USA, during the period 1988-2007.	- Argued proposed tax increases did not dedicate enough to tobacco control and that hospitals and health maintenance organisations would profit (i.e. 'only a small amount of the tax increase will go to education about the hazards of smoking.'). - After doing market research on the issue, sought to present tobacco taxes as part of broader tax rise issues. - Argued tax increases were 'unfair' - Built on popular themes of 'anti-tax/ HMO scheme' and 'what they aren't telling you' as effective arguments against ballot measures.	- The tobacco industry developed a voter segmentation model to determine which tobacco tax increases it could defeat in USA states. - The Tobacco Institute [...] organised its Tobacco Industry Ballot Issues Committee, which provided 'oversight of all prevention, preparation, and execution of tactics relating to ballot issues, as well as the place to discuss new strategies and technologies related to battles in this arena.' - The tobacco industry was advised to: lobby legislatures to 'reform initiative and referendum laws to make qualification of ballot issues more difficult', 'encourage	Mixed: - 'The industry effectively influenced early voters.' - Tobacco tax ballot measures commonly allocated substantial funds to medical services, despite lack of public support for this. - Between 1988 and 1998 the tobacco industry mounted extensive opposition campaigns to all nine tobacco tax ballot measures that were proposed, but only defeated four (44%) of them. From 1998 to 2008 it only challenged five out of 13 of the tobacco tax measures

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
					<p>third party ballot issues which threaten [...] opposition and impede their progress', mount 'legal challenges which complicate opposition progress', and prevent 'the opposition from using inappropriate funding sources for their political activities'.</p> <ul style="list-style-type: none"> <li>- The tobacco industry also conducted public relations campaigns, conducted benchmark research and built partnerships with other organisations that might be needed in a campaign.</li> <li>- In the 2000s, the industry became much more selective in which campaigns it opposed (although, after deciding not to fight the tax proposals in Washington, it did also realize that not opposing such increases was likely to encourage states to take action so began also taking this into consideration.)</li> <li>- Drew on its 'essentially unlimited financial resources'.</li> </ul>	<p>and defeated four (so 80% of those it challenged). So it is becoming more successful in campaigns it conducts but probably at least partially because it has become more selective.</p> <ul style="list-style-type: none"> <li>- Claims the tobacco industry 'learned to combine the argument that the tax would primarily benefit hospitals and HMOs with lack of funding for benefits for smokers. When either of the two arguments was used alone, the tobacco industry lost three out of four elections, but when they were combined, they won three out of four elections.'</li> <li>- Claims tobacco industry spending alone does not explain outcomes of state proposals to increase tobacco taxes.</li> </ul>
Moon, Males, & Nelson,	Methodology is not described but the article appears to be	1,9,10	<u>Aim:</u> To prevent a proposal for a state-wide tobacco tax initiative in Montana, USA,	- The tax was framed as 'a trap set by 'special interests' to subsidise	- Opponents to proposal 'operated under the name 'Citizens Against More Tax	Successful: - On November 6, 1990, Montana voters

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
1993[46]	based on an analysis of various data sources, including media coverage of the issue and other academic articles.		<p>which would have added an extra \$0.25 to cigarettes and earmarked this for tobacco control programmes.</p> <p><u>Context:</u> Focuses on state level efforts to pass a tobacco tax increase in Montana, US, by ballot. Focuses on period from late 1980s until 1990. Notes there was a lack of support from local medical and educational organisations for this initiative.</p>	<p>those people who live in cities’.</p> <p>- Tobacco industry highlighted that passage of the initiative would give Montana the highest cigarette tax in the nation.</p>	<p>and Bureaucracy” and they ‘had \$1.47 million at their disposal.’ ‘[M]ore than 88% of the money came from Philip Morris, RJR, Brown &amp; Williamson, and the Tobacco Institute.’</p> <p>- While the initiative was still in draft form, opponents conducted numerous telephone tracking surveys to measure the possible impact of various campaign themes. Increased state taxes and bureaucracy emerged as pivotal issues, and extensive television, radio, and newspaper advertisements emphasised these concerns.’</p> <p>- Brochures were sent to businesses asking whether the business could afford the increase.</p> <p>- Multiple mailings were sent to voters from a Helena tobacco retailer portraying the increased tax as ‘a trap set by ‘special interests’ to subsidise those people who live in cities.’</p> <p>- ‘The Montana Alliance for Progressive Policy (MAPP), a liberal group opposing the increase as an unfair tax on</p>	<p>defeated Initiative 115 by 59% to 41%.</p>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
					<p>poor people, received \$22,500 from a tobacco industry lobby group to produce and send brochures to its 50,000 members urging rejection'.</p> <ul style="list-style-type: none"> <li>- Linked the proposed increase tobacco tax with proposed property tax increases in rural areas that were happening at the same time (so framed as part of broader debates about tax rises);</li> <li>- Undertook adverts during the last week of the campaign, which built on above (informing voters that although they could not do anything about outrageous property taxes, they could vote against the 'selective sales tax increase').</li> </ul>	
Morley, Cummings, Hyland, Giovino, & Horan, 2002[47]	Analyzed tobacco industry expenditures by state, using data from tobacco industry document websites, and tobacco industry publication the <i>Tax burden on tobacco</i> . Also collected cigarette excise tax levels per pack for	1-6,8	<u>Aim</u> : Not clearly specified, but findings suggest the industry was particularly concerned about policy developments that were likely to lead to increased cigarette taxes and earmarked cigarette taxes in 1990s at State level in US. <u>Context</u> : Focuses on Tobacco Institute lobbying in	Not assessed in this article.	The findings from this study support the hypothesis that in the 1990s tobacco control activities such as raising cigarette excise taxes, attracted tobacco industry resources to undermine these efforts. <ul style="list-style-type: none"> <li>- California and New York were ranked highest in average Tobacco Institute</li> </ul>	Not assessed in this article (although authors note the Tobacco Institute was disbanded in 1998, which suggests it was not seen as successful at this point).

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
	each state for 1991 and 1997, to rank states on the basis of increases in excise tax levels over this period.		relation to state level tobacco control activities (including but not only tobacco tax increases) in the USA, between 1991 and 1997.		<p>spending, and Minnesota, Arizona and Massachusetts also ranked highly (all states that had had public ballots on raising tobacco excise taxes and dedicated some of the increased revenue to tobacco control).</p> <p>- On the whole, study finds Tobacco Institute spending correlated with state efforts to introduce higher (often earmarked) tobacco excise taxes as well as to introduce other tobacco control measures such as public smoking restrictions (relationship was stronger for tobacco industry activities relating to tobacco tax than smoking restrictions, which authors suggest may be because the tobacco industry relied more on third parties to lobby against smoking restrictions than it did on tobacco excise issue).</p>	
Raebeck, Campbell, & Balbach, 2009[48]	Analysis of tobacco industry documents and academic articles.	1-3,5-7,9,10	<u>Aims:</u> The goals of the LMC (see above) included lobbying elected officials, discouraging liberal and labor groups from taking anti-tobacco positions, and building support for industry	- Argued excise taxes are regressive and suggested they were therefore unfair;	<p>-- Framed discussions of tobacco taxes as part of debates about broader, 'consumer' excise taxes.</p> <p>- Framed issues so that they would be more appealing to labor and minority groups</p>	- The tobacco industry did appear to be successful in influencing the position on tobacco excise of some key African and American and Latino Labor

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
			<p>positions among organized labor in the USA. Notes tobacco taxes and smoke-free legislation were seen to be most effective at reducing smoking rates (and implies that these were perceived by the Tobacco Institute to be the biggest threats).</p> <p><u>Context:</u> The study focuses on examining the development of “the excise coalition” between the tobacco industry and African and American and Latino Labor Organizations in the USA during the period 1980s-1998. Largely focuses on federal level activities.</p>		<p>which the tobacco industry was trying to work with, e.g. presented policies (tobacco taxation increases and smokefree legislation) as particularly detrimental to organised labor and, specifically, to ‘people of color’.</p> <ul style="list-style-type: none"> <li>- Provided significant funding to African and American and Latino Labor Organisations and also sponsored special projects within these organisations, including studies, brochures, and conference events.</li> <li>- Helped support these organisations’ priorities, even where they did not directly relate to tobacco.</li> <li>- To facilitate working with these kinds of labor groups, the Tobacco Institute established the Tobacco Industry Labor Management Committee (LMC) in 1984 (see above).</li> <li>- The Tobacco Institute then used the coalitions it had formed with these organisations ‘to appeal to politicians who were traditionally more responsive</li> </ul>	<p>Organisations (notes at least one key group appeared to shift its position on tobacco control issues between 1984 and 1988). This is despite the fact that other research the authors cite indicates these groups’ core population constituencies did support tobacco tax increases.</p> <ul style="list-style-type: none"> <li>- According to a 1990 Institute briefing, the LMC’s use of allies, such as the African and American and Latino Labor Organisations it was supporting, “demonstrate[d] to legislators - particularly the liberal Democrats [sic] who are most likely to support increases to fund social programs - that consumer excise taxes are: Unfair Regressive Inconsistent with tax reform.’</li> <li>- In 1993, when Clinton’s health care plan included a \$1 per</li> </ul>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
					<p>to such arguments, specifically Democrats, liberals, and politicians of color.'</p> <ul style="list-style-type: none"> <li>- 'The Institute, through the LMC, supported the release of studies, letters, and op-eds opposing excise taxes. These were often credited to the labor organisations that the tobacco industry was supporting via the LMC, rather than to the tobacco industry, even though they were 'usually written by the Institute or its consultants'.</li> <li>- The Tobacco Institute paid a PR firm, Ogilvy, Adams &amp; Rinehart, to help write a publication that was officially by one of the labor organisations it was supporting, called, 'Fair Taxes: Still a Dream for African-Americans', and then promoted it to 'the black and labor media'.</li> <li>- The tobacco industry paid for studies that highlighted regressive nature of consumer taxes (framing tobacco taxes as part of this) and its impact on these groups (e.g. industry</li> </ul>	<p>pack cigarette tax, the Tobacco Institute mobilized these groups to lobby the Congressional Black and Hispanic Caucuses, respectively.</p> <ul style="list-style-type: none"> <li>- Claims the tobacco industry's 'reframing of ideas was particularly successful because the points were valid – i.e. excise taxes <i>are</i> regressive.'</li> <li>- Authors conclude: 'Whether the involvement of [these organizations] had a significant impact on tobacco policy decisions is unclear, but both organizations had political influence among policymakers, organized labor, and people of color.'</li> </ul>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
					sponsored study claimed 'An African-American family, with both parents working, two children and an income of \$25,000, will pay an almost six times larger share of its income on federal consumer excise taxes than a family making \$250,000 a year').	
Spivak and Givel, 2005[49]	Unclear.	5,6	<p><u>Aim:</u> To defeat/avoid various proposals to increase tobacco taxes in Oklahoma, USA, including a proposal in 2001-2004 for a \$1 per pack increase.</p> <p><u>Context:</u> Focuses on state level efforts to increase tobacco taxes by legislative and direct public vote action in Oklahoma, US, between 1983 and 2005.</p>	<ul style="list-style-type: none"> <li>- In 1988, claimed that further tax increases would cause reduced tax revenues as a result of decreasing legitimate sales and rising illicit sales. Also claimed that the revenues of grocers and other retailers would be affected.</li> <li>Argued that a tobacco tax increase would disproportionately affect low-income households, including elderly households.</li> <li>- In 2001 and 2002, tobacco industry representatives argued that the tax increase would mean smokers would instead purchase their tobacco products from Native American reserves (which have tax breaks), bordering states and the</li> </ul>	<ul style="list-style-type: none"> <li>- The tobacco industry worked collaboratively with industry lobbyists and the Tobacco Institute.</li> <li>- Tried to generate helpful grassroots contacts with legislators.</li> <li>- In March 1993, Lorillard Tobacco Company sent notices to Tobacco Action Network (TAN) volunteers in Oklahoma, informing them that the Oklahoma Senate was considering a bill that would increase the tobacco excise. The letter encouraged volunteers to write to or telephone state legislators to express opposition to the bill and encourage them to vote 'no'. Letter provided volunteers with the name, address and telephone number of their state senator and listed</li> </ul>	<p>Mixed:</p> <ul style="list-style-type: none"> <li>- Oklahoma raised the cigarette tax in 1987 from 18 to 23 cents.</li> <li>- For seventeen years from 1987-2003, the tobacco industry effectively squashed all proposals to increase tobacco taxes (in 1994, Tobacco Institute declared that due to their lobbying efforts, 'for the past seven years, under both Republican and Democratic governors, proposed tobacco tax increases have been repeatedly defeated.')</li> <li>- Finally, in 2004 a ballot for a 55 cent tax increase per pack passed. The referendum eliminated</li> </ul>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
				<p>Internet. Also suggested illicit trade would increase. These arguments were reiterated in 2004.</p> <ul style="list-style-type: none"> <li>- In 2003, claimed traditional retailers would be unfairly treated if tax increase resulted in disparity between their products and the Native American reserve shops.</li> <li>- In 2004, a spokeswoman for Philip Morris again suggested illicit trade would increase and that this would make it easier for children to obtain cigarettes.</li> </ul>	<p>points that could be made in opposing the tax increase.</p> <ul style="list-style-type: none"> <li>- Used lobbying groups, including the Tobacco Institute, to help glean 'advance information as to the exact nature of the tobacco tax proposals' and persuade 'key legislative leaders that the plans are unsound.'</li> <li>- Used 'a large number of grassroots contacts' to target legislative leadership and executive department personnel with telephone calls and protest mail (worked via tax activists and via phone bank operations). RJR and Philip Morris were involved in separate campaigns using these techniques (RJR's worked via a front group called Oklahoma Smokers' Rights).</li> <li>- Considered undertaking a media tour using tobacco industry economists.</li> <li>- Sought support from organised labor groups, members of the Oklahoma Association of Tobacco and Candy Distributors, as well as other industries subject to</li> </ul>	<p>the 25 cent state sales tax on cigarettes and increased the excise tax by 80 cents, from 23 cents to \$1.03, creating a net tax increase of 55 cents.</p>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
					excise taxes. - In 2004, provided support (personnel and at least \$1.7 million in financial support) for a campaign to defeat tax increase proposal.	
Stanton, Barnes and Glantz, 2009[50]	Not stated.	5-7	<p><u>Aim:</u> Not stated but implies that the tobacco industry wanted to defeat various proposals to increase tobacco tax in Maine, US, between mid-1990s and 2008, notably:</p> <ul style="list-style-type: none"> <li>- 1997 proposal to double tobacco tax from 37 cents to 74 cents</li> <li>- 2001 proposal to increase tobacco tax to \$1 per pack</li> <li>- 2005 proposal to double tobacco tax to from \$1 to \$2 per pack.</li> </ul> <p>Some proposals for increases included proposals for earmarking revenue for health care funding.</p> <p><u>Context:</u> Focuses on state level efforts to increase tobacco taxes in Maine, USA, by legislative action. In relation to tobacco industry efforts to influence this, focuses on period 1997-2001.</p>	<ul style="list-style-type: none"> <li>- Study says that tobacco industry and allies planned to demonstrate that there would be negative economic impacts as a result of increased cross-border trade and that teenagers would travel to neighbouring states to buy cigarettes (although it is unclear whether these arguments were used).</li> <li>- Also says the industry planned to produce a finance study to support claim that tobacco taxes were the least reliable and most regressive method of health care funding.</li> </ul>	<ul style="list-style-type: none"> <li>- Grassroots members of the Tobacco Action Network (TAN) were encouraged to monitor and campaign against cigarette taxes</li> <li>- In the late 1980s, TAN members formed the group Mainers Against Prohibiting Smoking (MAPS) in response to the increase in the number of tobacco control bills. They focused on organised mailings, letter to the editor campaigns, and pro-smoker speeches at public hearings.</li> <li>- In 1997, Philip Morris worked with other allies, including the Maine Grocer's Association and RJR, to encourage opposition to the proposed tobacco tax increases.</li> <li>- The tobacco industry used lobbyists to help encourage public opposition; directly lobbied legislators; provided supportive expert testimony; encouraged third party and</li> </ul>	<p>Mixed:</p> <ul style="list-style-type: none"> <li>- 'In 1995, 5 bills to raise the tobacco excise tax were defeated. Each of the bills would have increased the tax by between 5 and 38 cents, and they planned to allocate the revenues to healthcare programs'.</li> <li>- In 1997, a tax increase to 74 cents when ahead and this was partially used to establish a tobacco prevention and control program (the increase provided the first state funding for tobacco control in Maine).</li> <li>- In 2001, the proposed tax increase also went ahead.</li> <li>- In 2005, the proposed tax increase went ahead, although only after several other bills had failed, including a</li> </ul>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
					<p>grassroots support (this included encouraging the Maine Grocers Association and the Maine Oil Dealers to act 'as messengers for the industry'); disseminated research to support claims about the futility of tobacco tax increases; and undertook polling and various public relations strategies (including writing op-eds and letters to the editor in mass media outlets).</p> <p>- The tobacco industry also helped create a cross-sector lobbying group called the 'Eagle Team,' which included tobacco industry representatives, Maine US Senator George Mitchell's niece and Ellen Bickmore of the Maine Grocers Association. This group 'worked to encourage a pre-emptive strike in January, including sending letters to key legislators in Maine from constituents and retailers. The Eagle Team planned to create an 'impact of cigarette tax increase booklet' to be delivered to legislators by the Maine Grocers Association,</p>	<p>bill which was attempting to raise tobacco tax by \$1.50, rather than just \$1. Furthermore, the additional revenue was directed towards the General Fund to balance the budget, rather than towards any health / tobacco control related activities).</p> <p>- In 2007, a bill which included a tobacco tax increase of \$1 per pack, was defeated.</p>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
					<p>which focused on linking tobacco tax increases with crime, smuggling, negative financial impacts, and increased sales and Indian Reservations.</p> <ul style="list-style-type: none"> <li>- Organised phone banks that facilitated conversations with legislators, and organised a petition drive. They drafted form letters that retailers could send to their Representatives and provided those opposed to the bill with data concerning the potential impact on sales, as well as phone numbers they could use to contact legislators to express their opposition.</li> <li>- In 2001, the tobacco industry's efforts were more low key: They recruited the New England Convenience Store Association to make calls, providing them with scripts; attempted to mobilise support through phone banks; and 'mailed informational packets to retailers and consumers'.</li> <li>- In 2005, RJR responded to the tax proposals via a letter writing campaign.</li> </ul>	

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
Sullivan, Barnes and Glantz, 2009[51]	Not stated.	6	<p><u>Aim:</u> To keep taxes on tobacco low in South Carolina, US, and to prevent tobacco tax increases earmarked for healthcare.</p> <p><u>Context:</u> Focuses on state level, legislative activities to increase tobacco taxes in South Carolina from the 1970s until 2008 (though the time focus of this review means we have focused on data relating to 1985 onwards). South Carolina is a tobacco growing state.</p>	<p>Against a history of tobacco industry using traditional arguments against tobacco tax increases to oppose the bill (that they were unfair, socially regressive, would harm tobacco farmers, and increase interstate smuggling), in 2003, Sen. McConnell said that he would oppose a cigarette tax increase, for which it had been proposed the revenues would fund healthcare, because it would unfairly burden smokers with the responsibility of paying for Medicaid (tobacco industry provided funds for the Senator).</p> <p>- In 2008, tobacco industry argued that the bill would lead to a funding gap for programs funded by the revenue.</p> <p>- Claimed tax increase proposals were the result of specialist health interests.</p>	<p>- In 2003, Sen. McConnell received \$3,500 in campaign contributions from Philip Morris, Lorillard and RJR combined, and received a total of \$4,900 between 1996 and 2004 from tobacco manufacturers.</p> <p>- In 2006-08, groups with tobacco industry ties continued their ongoing efforts to get elected officials to sign no-tax increase pledges.</p> <p>- In 2006, the tobacco industry responded forcefully to the increased advocacy by the health groups to promote a tobacco tax. This included RJR spending \$6,000 on an 'Axe the Tax' event to launch their opposition campaign in 2006. The event was held at a bar with live country music in West Columbia and featured scantily clad women and company representatives offering free cigarettes to smokers and free beer to non-smokers in exchange for signatures on a petition urging lawmakers not to increase the cigarette tax.</p> <p>- In 2008, the tobacco</p>	<p>Successful:</p> <p>- Of the period of interest to this review (1985-2010), the tobacco industry appears to have been largely successful:</p> <p>- A 2003 bill proposing increase in tax by 53 cents was defeated;</p> <p>- A 2006 bill proposing increase in tax by 30 cents and then 40 cents two years later defeated;</p> <p>- A 2008 bill was defeated due to Governor's veto and the Speaker's opposition to Medicaid expansion.</p>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
					<p>industry used an independent third-party group called the 'South Carolina Association of Taxpayers', with which it had a longstanding relationship, to conduct an advertising campaign against the bill.</p> <p>- In 2008, a postcard campaign used the common tobacco industry tactic of demonising the hospital industry to defeat tax increases, claiming that the 'hospital industry and insurance company special interests want Legislators to raise your taxes!'</p>	
Torrijos and Glantz, 2005[52]	Not stated.	5,6	<p><u>Aim:</u> To keep taxes on cigarettes and tobacco low in Montana, US. In the study period of this review, the study focuses specifically on the following proposals to increase tobacco taxes:</p> <ul style="list-style-type: none"> <li>- A 1989 proposal to raise cigarette tax by 2 cents, from 16 to 18 cents per pack;</li> <li>- A 1990 proposal to raise cigarette tax from 18 cents to 43 cents per pack (modelled on California's Proposition 99);</li> <li>- Various bills in 2003.</li> </ul>	<ul style="list-style-type: none"> <li>- In 1989, argued increased tax would cause declining sales, and thus reduced revenue, and that the cigarette tax was 'selective' and unfair. Also claimed it would create costly and unnecessary bureaucracy and would 'continue the dangerous trend of government intrusion into people's lives and personal decisions.'</li> <li>- Argued it was regressive and that the initiative was an unwise use of state</li> </ul>	<ul style="list-style-type: none"> <li>- Having unsuccessfully opposed a tobacco tax increase in 1983, the tobacco industry had already established a Tobacco Action Network (TAN).</li> <li>- In 1990, the tobacco industry funded front groups to oppose the proposed increase ('Tobacco Consumers, Distributors &amp; Producers Opposed to Unfair Tobacco Sales Taxes').</li> <li>- The tobacco industry also hired local advertising agencies to manage the</li> </ul>	<p>Largely unsuccessful:</p> <ul style="list-style-type: none"> <li>- The 1989 bill passed</li> <li>- The 1990 bill was defeated</li> <li>- Two bills in 2003 passed (cigarette tax was initially increased from 18 cents to 70 cents per pack and then by a further \$1 to \$1.70).</li> </ul>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
			<p>Some of these proposals included plans for earmarking the revenue for health programmes, including health care (but not tobacco control).  <u>Context:</u> Study focuses on state level efforts to increase tobacco taxes in Montana, USA, between 1983 and 2003. In the 1980s, these efforts were legislative, but from 1990 onwards popular votes were used.</p>	<p>resources.  - In 2003, the tobacco industry argued that excise taxes were already high and that the tobacco industry and smokers were paying an unfair share of taxes and that financial burden of health insurance and prescription drugs should be the responsibilities of everyone in Montana 'and not just a selective few'.  - Claimed large cigarette tax increases would lead to smuggling, cross-border and internet trade, without proper security against sales to minors.  - In relation to later proposals in 2003, the tobacco industry argued that 'excessive excise taxes' could have unintended consequences, such as an increase in illegal reselling of cigarettes from lower tax states and the increased sale of counterfeit cigarettes.  - Also claimed that the bill was unconstitutional.</p>	<p>campaign against the tax; collected survey data to inform their campaign; made use of television, radio, and newspaper advertisements; sent brochures to businesses (emphasising potential negative economic impact of increase); and sent mailings to voters describing the cigarette tax as 'a trap set by 'special interests' to subsidize 'people who live in cities.'  - Opposition campaign also tried to link the tobacco tax increase to other unpopular taxes (newly increased property tax).  - Tried to persuade Governor to stop all public service announcements about tobacco in order to ensure that these messages were not interpreted as support by the Governor for the tax increase.  - Tried to shift the focus of debates onto other issues instead of this tax.</p>	

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
Walbeek, 2003[13]	Not stated.	1	<p><u>Aim:</u> To prevent tobacco excise from increasing in South Africa.</p> <p><u>Context:</u> Study focuses on tobacco tax legislative initiatives in South Africa (national level) during the 1990s.</p>	<ul style="list-style-type: none"> <li>- The Tobacco Institute of South Africa framed tobacco tax increases as 'discriminatory', arguing that tobacco was already the most highly taxed consumer product.</li> <li>- Claimed that large tax increases would encourage smuggling and negatively impact on government revenue (despite the fact evidence indicated smuggling was not a significant issue for tobacco in South Africa at the time).</li> <li>- Finally, claimed that tax increases would lead to decreases in consumption, which would cause large numbers of workers to lose their jobs.</li> </ul>	<ul style="list-style-type: none"> <li>- In 1996, the chairman of the Rembrandt Group, the country's largest cigarette manufacturer, wrote an open letter to the Minister of Health in which he argued that smuggling was out of control, and that the government was losing revenue as a result.'</li> <li>Canada was employed as a comparative example.</li> <li>- Study also claims that the tobacco industry disguises retail price increases behind well-publicised tax increases, which the author claims helped increase sales and, therefore, the profitability of the tobacco industry, whilst reducing the government's ability to further increase tobacco taxes.</li> </ul>	<p>Mixed:</p> <ul style="list-style-type: none"> <li>- Historically, the industry had been very successful in preventing tax increases (between the 1970s and the early 1990s, the real price of cigarettes declined).</li> <li>- The tobacco industry lost influence when the ANC came to power in 1994 and in June that year, the Minister of Finance announced that the government would increase the tax on tobacco products to 50 per cent of the retail price. However, 'because of pressure exerted by the tobacco industry, the Minister of Finance increased the tax by only 25 per cent in 1994'.</li> <li>- The tax was increased in subsequent years and in 1997 the 50 per cent target was achieved.</li> <li>- However, tobacco tax in South Africa remains low by international standards.</li> </ul>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
Welle, Ibrahim and Glantz, 2004[54]	Unclear.	5,6	<p><u>Aim:</u> To keep taxes low in North Dakota, USA. In particular, within the period of relevance to this review, the study focuses on tobacco industry activity in relation to the following proposals for tax increases:</p> <ul style="list-style-type: none"> <li>- A 1985 proposal to increase cigarette tax to 26 cents per pack;</li> <li>- A 1991 proposal to implement a partial tax increase of 29 cents per pack;</li> <li>- A 1993 proposal increase cigarette tax by 15 cents;</li> <li>- A 1995 proposal to increase cigarette tax by 1 cent to generate \$1 million in revenue which would be earmarked to fund a program for nurses in public schools;</li> <li>- A 2003 proposal to increase cigarette tax by 35 cents.</li> </ul> <p><u>Context:</u> Focuses on legislative efforts to achieve tobacco tax increases at state level in North Dakota, US, from 1983- 2003.</p>	<ul style="list-style-type: none"> <li>- In 1991, the tobacco industry claimed that Native American reserve shops (which had tax breaks) would have an increased incentive to sell cigarettes because of the increased price difference compared to other North Dakota retailers if tax increase went ahead.</li> <li>- Also claimed that if more consumers purchased cigarettes on reservations, there would be a related loss of tax revenue for the State.</li> <li>- Claimed smuggling was likely to increase.</li> <li>- In 2003, the tobacco industry claimed that the proposed cigarette tax increase would unfairly burden smokers with providing the funding for state programs, that the increases were unfair and selective for lower and moderate income Americans. The tobacco industry also claimed the increase would lead to job losses (particularly in the retail/wholesale industry)</li> </ul>	<p>The tobacco industry already had a history of fighting tax increases, having unsuccessfully opposed a proposal for a tax increase in 1983. Between 1985 and 2003, the tobacco industry continued its strategy of using politically connected, well-respected figures as lobbyists, including John Olson, a former Republican legislator, and Bob Hanson, a former state treasurer.</p> <ul style="list-style-type: none"> <li>- In 1991, the Tobacco Institute produced an action plan which outlined the resources needed to achieve their goals. The action plan was divided into seven major categories of action: economic analysis/factsheet, legal memorandum, expert witness, coalition allies, tobacco industry grassroots mobilisation, company resources, public affairs/media resources and additional needs. The tobacco industry used grassroots campaigns to help promote arguments.</li> <li>- In 1995, the tobacco industry used front groups</li> </ul>	<p>Largely successful:</p> <ul style="list-style-type: none"> <li>- The 1985 bill was passed by the House but was then defeated in the Senate</li> <li>- The 1991 bill was defeated</li> <li>- The 1993 bill passed</li> <li>- The 1995 bill was defeated</li> <li>- The 2003 bill was defeated</li> </ul>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
				and encourage internet sales and other tax avoidance behaviours, which would lead to decreased tax revenue and poor enforcement of minimum wages.	and business organisations with which it had contacts, including: the North Dakota Grocers Association, the North Dakota Retail and Petroleum Marketers Association, and the Greater North Dakota Association.	
Yerger & Malone, 2002[55]	Analysis of tobacco industry documents and relevant secondary data sources including newspaper and journal articles.	1-3,5-7,9,10	<p><u>Aim:</u> To avoid any significant tobacco tax increases in the US.</p> <p><u>Context:</u> Study focuses on exploring how and for what purposes the tobacco industry sought to establish and maintain relationships with African American leaders, from 1930s until 1990s (although the aspects concerning tobacco tax issues relate to the second half of the 1980s). Considers efforts by the tobacco industry to prevent tobacco tax increases at state and federal level, in US. Notes that during the late 1980s, the federal government was looking for ways to address its budget deficit and that increasing the federal excise tax on tobacco products was considered to be an option for addressing this.</p>	Argued excise taxes were regressive and disproportionately unfair, particularly to minorities.	<ul style="list-style-type: none"> <li>- African American groups with which the tobacco industry had ties were used as credible voices for opposing tobacco tax increases. The Congressional Black Caucus (CBC) shifted its 1981 support for a 10% increase in the tobacco excise tax to help restore funding for social programmes to a position opposing increasing tobacco excise taxes in 1984 (for undetermined reasons). The tobacco industry then sought to leverage the caucus's changed position.</li> <li>- Many other African American groups were also identified as being willing to support this position.</li> <li>- CBC commissioned a task force to review the impact of excise taxes on the poor, blacks, and other minorities.</li> </ul>	The success of the tobacco industry in avoiding significant tax increases is not made clear in this study but the authors imply that it was successful in influencing the position on this issue of African American groups and leaders.

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
					<p>The task force issued a 1987 report, which was used to lobby politicians with (and which the tobacco industry helped promote).</p> <ul style="list-style-type: none"> <li>- Philip Morris distributed to 50 major African American newspapers an op-ed piece apparently authored by James Hargrove, chair of the National Black Police Association, addressing 'the inherent unfairness of excise taxes to minorities' (notes the tobacco industry paid Mr. Hargrove and he often defended pro-tobacco positions).</li> <li>- The tobacco industry produced economic studies to support its claims about taxes.</li> <li>- The tobacco industry relied on support of Congress representatives who received tobacco industry money.</li> </ul>	
<b>Studies concerned with tobacco industry efforts to influence tobacco tax structures (though ** indicates that studies also discuss lobbying related to tobacco excise levels)</b>						
Barnes & Glantz, 2008**[23]	Unclear.	5,6,8,9	<p><u>Aims:</u> To change the tobacco excise system from ad valorem to specific and to prevent taxes from getting too high. Suggests that the reason the tobacco industry</p>	<ul style="list-style-type: none"> <li>- Hawai'i is the only state with an ad valorem tax on cigarettes and it is one of the highest taxes in the country.</li> <li>- Hawaii's cigarette tax has</li> </ul>	<ul style="list-style-type: none"> <li>- Use of lobbying (particularly Tobacco Institute lobbyists)</li> <li>- Drafting / influencing testimonies given to the Tax Review Commission.</li> <li>- Using/funding third party</li> </ul>	<p>Mixed:</p> <ul style="list-style-type: none"> <li>- The ad valorem tax was repealed in 1993, and the final tax level was lower than first proposed (but this was</li> </ul>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
			<p>wanted to achieve shift from ad valorem to specific taxation was because they believed ad valorem led to higher levels of taxation. Also suggests the industry was working to retain responsibility for tobacco taxation at State level.</p> <p><u>Context:</u> Study focuses on legislative, state level activities in Hawai'i during the 1990s.</p>	<p>advanced much more quickly than the average state cigarette tax.</p> <ul style="list-style-type: none"> <li>- This has contributed to a steep drop in sales.</li> <li>- An ad valorem tax system 'creates incentives to avoid or evade payment'.</li> <li>- The ad valorem tax deprives the Legislature of the responsibility to increase or decrease the tax as the ad valorem tax is based on the wholesale price which includes inflation, and transportation and warehousing costs.</li> <li>- Switching to a fixed rate would help avert tax erosion as smokers switch to lower quality and less expensive cigarettes.</li> <li>- Characterised a proposed tax increase as 'punitive in nature and confiscatory'.</li> <li>- Claimed that higher taxes would lead to increased smuggling / illicit trade.</li> </ul>	<p>groups, such as the Tax Foundation of Hawai'i.</p> <ul style="list-style-type: none"> <li>- Paying economists to testify before the Hawai'i Tax Review Commission (e.g. James Barney Marsh, a professor of economics at the University of Hawai'i billed the Tobacco Institute \$2,595 for 3 hours of report preparation and 6 hours of testimony, including travel time from Honolulu to Maui). In his testimony, Marsh stated that an ad valorem tax system 'creates incentives to avoid or evade payment,' and advocated a specific tax with a tax stamp as more difficult to evade and easier to enforce.</li> <li>- Paper also mentions more general tobacco industry lobbying (not specifically tax related) including: using the media, public relations, front groups, industry allies, and financial contributions to legislators, individuals and political parties; funding lobbyists from small, well connected firms.</li> </ul>	<p>higher than the industry had anticipated).</p> <ul style="list-style-type: none"> <li>- Subsequent tax increases were achieved, despite opposition, but revenue that was originally proposed to go into tobacco control programmes was diverted to other health care / medical streams (article notes: 'No tobacco tax revenue is dedicated to tobacco control' in Hawai'i).</li> </ul>
Gilmore & McKee,	Analysis of tobacco industry documents	1-3,5-7,9,10	<u>Aim:</u> Different tobacco companies were each	- BAT argued the excise regimes it favoured would	- BAT employed various arguments to suggest that it	Not assessed in this study (at least not in

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
2004[57]	and supplementary data from tobacco industry journals, newspapers, routine data, and other published reports.		seeking to achieve excise structures that were favorable to their products. <u>Context:</u> Study focuses on nation-state level activities in Former Soviet Union countries, during the period between the late 1980s and 2003, when several governments had committed to privatising state monopolies (preferably through closed deals), including tobacco.	increase fiscal and excise revenues received by targeted governments (even when BAT was itself involved in tax evasion via smuggling and has a track record of lobbying for tax reductions, which have the potential to reduce revenues).	was a better tobacco company to deal with than its competitors. This included presenting itself as a helpful and supportive corporation which could help 'advise' government on things like excise regimes. - BAT attempted to establish good political connections/contacts to promote these arguments, sometimes working via consultants.	relation to tax issues).
Gilmore, Collin, & Townsend, 2007**[15]	Analysis of tobacco industry documents, other documentary data and some interviews.	1-7,9,10	<u>Aim:</u> BAT sought to: - introduce protective import taxes; - equalize excise on imports and domestic production; - ensure the proper control and collection of taxes, particularly on competitors' imports (e.g. through the introduction of a tax stamp system, from which BAT would hopefully be exempted) - achieve a reduction in the excise tax on cigarettes (even though levels were already low); - achieve the implementation	- Argued against the imposition of high taxation levels on the basis that high levels would encourage smuggling (even though BAT was involved in smuggling). - Argued its excise system proposals would minimize smuggling and optimize government revenue (even though BAT internal docs indicate the driving force was to achieve the best possible market position for BAT and that the company was aware its recommendations perhaps	- Lobbying of government officials responsible for taxation policy. - BAT offered to 'help' officials in charge of tobacco taxation, who were unsure of the issues involved and who were inexperienced. Effectively, BAT created 'a symbiotic relationship between BAT and the Ministry of Finance.' - BAT staff produced papers on smuggling, which fed into the above negotiations. - BAT bought up local TI to achieve market dominance and political influence.	Successful: - BAT achieved a reduction of approximately 50% in the excise tax on cigarettes. - BAT achieved an excise system it believed would benefit its brands and disadvantage those of its competitors (particularly Philip Morris), which included the introduction of tax stamps in 1996, a licensing requirement for import and export,

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
			<p>of an excise system to benefit BAT's brands and disadvantage those of its competitors (particularly Philip Morris). This involved a mixed excise system, which would ensure high-end brands (such as Marlboro) were hit through maintaining an ad valorem tax on inputs, and which also involved having a specific element for imports to try to reduce cheaper imports (ideally, BAT hoped this level would not apply to BAT products).</p> <ul style="list-style-type: none"> <li>- an ad valorem domestic system of 40% on filtered and 25% on plain cigarettes. This was of benefit to BAT, which was focusing on the local filter-less brand Astra, and planned to later introduce other cheap local brands.</li> <li>- a requirement for a license to import and export cigarettes, as well as to provide wholesale and retail distribution.</li> </ul> <p><u>Context:</u> Study focuses on nation-state level activities in Uzbekistan, a Former Soviet</p>	<p>weren't always the best deal for the government).</p>		<p>as well as wholesale and retail distribution.</p> <ul style="list-style-type: none"> <li>- 'The price of cigarettes in Uzbekistan is now the lowest of all countries in the World Health Organization's Europe region, including those with which it is economically comparable'.</li> <li>- Overall: 'BAT thoroughly redesigned Uzbekistan's tobacco taxation system to advance corporate objectives' (achieved all its objectives, bar one – which it still hoped to achieve at the end of the study).</li> </ul>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
			Union country, during 1990s, following BAT's acquisition of the state tobacco monopoly during privatisation.			
Gilmore, Radu-Loghin, Zatushevski, & McKee, 2005[58]	Analysis of tobacco industry documents and supplementary data, such as newspapers.	1-10	<p><u>Aims:</u> BAT sought to acquire a monopoly position (through an exclusive deal) in Moldova and then bolster its position by influencing excise rules so that they would 'uniquely favour its products' (which would encourage smokers to switch from filterless to more expensive filter brands, despite low incomes).</p> <p>- It hoped not to increase its market share to over 80% within 4 years, by 'closing the market to external competition' and undertaking marketing campaign.</p> <p>- As part of efforts to close the market to external competition, BAT wanted to use a system of Banderols. It also wanted to secure tax exemptions for BAT products.</p> <p><u>Context:</u> Study focuses on nation-state level activities in Moldova, a Former Soviet Union country, during 1990s.</p>	No relevant information on this issue is provided by this study (focuses instead on arguments used in relation to privatisation).	Not specified in relation to BAT's tax related proposals (probably because privatisation did not proceed).	Unsuccessful: - At the time this study was published, the Moldovan state tobacco companies had still not been privatised.

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
			Authors note Moldova is Europe's poorest country.			
Hammond and White, 2001**[16]	Analysis of tobacco industry documents.	1	<p><u>Aim:</u> The primary goal of the tobacco companies was to delay and defeat proposals for a unified approach to raising tax increases across the Gulf Cooperation Council countries. A key issue for Philip Morris was that, short of defeating tax increases, it at least wanted to ensure that specific rather than ad valorem taxes were employed.</p> <p><u>Context:</u> Study focuses on tobacco industry efforts to influence various policies (including, but not only, tax policies) through national-state level legislative developments in the Gulf Cooperation Council countries, during 1980s and 1990s.</p>	None highlighted.	<ul style="list-style-type: none"> <li>- Direct lobbying of policy-makers;</li> <li>- Manipulated / used the media;</li> <li>- Philip Morris exploited the differences between various countries in the region to promote their favoured policies.</li> <li>- Located people from member states who would act as consultants on tax and other tobacco issues.</li> <li>- Lobbied key countries to increase the minimum level of specific (as opposed to ad valorem) tax when Finance Ministers in the region could not agree about increasing tobacco taxes.</li> <li>- Sought renewed discussion of the structure of any new tax (both as an end in itself and as a delaying tactic)</li> <li>- Sought support of US Trade Representative in relation to call for specific (rather than ad valorem) taxes and sought USA government support in enforcing preferable policies.</li> </ul>	<p>Unclear:</p> <ul style="list-style-type: none"> <li>- In relation to changing excise structure: Philip Morris 'secured the endorsement of the specific duty concept by the Gulf Health Ministers Council' but it is unclear if this change was implemented.</li> <li>- In relation to the tax increases, the authors claim that the tobacco industry delayed these increases but the evidence supporting this claim is unclear.</li> </ul>
Nakkash, 2007**[17]	Analysis of tobacco industry documents,	1-6,8-10	<u>Aims:</u> Both BAT and Philip Morris sought to keep	- BAT claimed its plan would 'afford some protection to	NB as this study focuses on policy influence in Lebanon	Largely successful (especially BAT):

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
	plus secondary documentary sources and 20 semi-structured interviews with key informants.		<p>tobacco taxes low.</p> <p>- The companies had different aims in relation to tobacco tax structures: Philip Morris sought to change the system to <i>specific excise</i> (circa early-mid 1980s). Whereas BAT wanted to avoid Philip Morris's preferred structure &amp; instead secure 'a tax structure which would render a similar return on both premium and low priced imports' (implying they preferred either a mixed system, with a significant element of ad valorem, or an ad valorem system).</p> <p>- BAT also wanted to prevent increases in import duties.</p> <p><u>Context:</u> The study focuses on tobacco industry efforts to influence various policies (including, but not only, tax policies) at a national level in Lebanon, during 1980s, 1990s and early 2000s.</p>	<p>local manufacture; [...] swell the government's tax revenue [and]... [...] improve balance of payments through import substitution/local value added.'</p> <p>- A BAT study warned that 'significant and too frequent tax increases will encourage a resurgence of contraband on the one hand and discourage any outflow of goods from the market on the other.' Tax reform, it was claimed, would 'curb smuggling'</p> <p>- BAT argued against the specific system Philip Morris supported by implying it could exacerbate smuggling and reduce the government's revenue.</p> <p>- The tobacco industry argued reducing taxes could help reduce smuggling.</p>	<p>more broadly, extensive tobacco industry tactics are discussed but this table focuses only on tactics that were clearly related to industry efforts to influence tobacco taxation policies.</p> <p>- Lobbying of key officials, e.g. BAT set out to '[p]repare lobby plan for the Minister of Finance, who BAT had access to via a consultant.</p> <p>- Says BAT plan for excise reform had support from IMF and implies BAT helped secure this support.</p>	<p>- BAT appears to have been successful in influencing tax structure: 'In May 1995, Macleod reported an 'unconfirmed report that the Lebanese Regie has finally come down on the side of an ad valorem structure and has submitted a recommendation to the Ministry of Finance'</p> <p>- But taxes were increased: 'In April 1999, tobacco taxes substantially increased from 54% to 90% plus an additional 48% as local consumption tax (total 138%).'</p> <p>- However, the April 1999 tax increase was later revoked, following claims that the rise resulted in further smuggling and losses to the Treasury.'</p>
Szilagyi & Chapman, 2003**[14]	Analysis of tobacco industry documents and media coverage of the tax harmonisation issues.	1-3,5-7,9,10	<p><u>Aims:</u> All tobacco industry interests appear to have wanted to keep tax increases low in Hungary (focuses on BAT and Philip</p>	<p>- Tax increases will increase black market (this argument was used even when there was an awareness among tobacco companies that</p>	<p>- Direct lobbying of officials.</p> <p>- Efforts to draw public attention to high tobacco taxes;</p> <p>- Use of economic impact</p>	<p>Mixed:</p> <p>- Tobacco companies achieved significant political support as a result of their tax</p>

Study	Methods	Critical Appraisal*	Key findings in relation to tobacco industry (TI) efforts to influence tobacco tax policies			
			Aim of the TI & context	Arguments used	Tactics employed	Success of TI
	This was supplemented by interviews with a finance ministry official and an investigative journalist.		<p>Morris).</p> <ul style="list-style-type: none"> <li>- However Philip Morris wanted to achieve a purely specific structure, whilst BAT wanted an ad valorem structure.</li> <li>- Philip Morris also sought to get rid of import duties, but believed that BAT was lobbying to retain them.</li> <li>- Other industry tax related aims included to prevent the introduction of tax stickers.</li> </ul> <p><u>Context:</u> Study focuses on tobacco industry efforts to influence, tax legislation at a national level in Hungary, during the 1990s and early 2000s, when the country was undergoing transition from a Communist, centralised economy to a free-market state and, subsequently, to a European Union member state. This involved, firstly, the privatisation of the state tobacco monopoly (in which Philip Morris acquired a majority stake) and, later, a requirement to comply with European Union tax policy requirements.</p>	<p>smuggling was decreasing).</p> <ul style="list-style-type: none"> <li>- Publicly complained about the taxes imposed to them (whilst increasing their prices to ensure their profits).</li> </ul>	<p>studies to support arguments (e.g. a study was produced by KPMG to support arguments against introducing EU tobacco tax excise levels at time of Hungary's accession to EU, and Philip Morris commissioned a study from the Institute for Economic Research (Italy), on 'the consequences of rapid alignment to the EU's minimum tax on cigarettes in five accession countries', including Hungary). Such reports were largely sent to relevant officials, although sometimes also reported in media;</p> <ul style="list-style-type: none"> <li>- Created a coalition against the proposed tax stickers (which tobacco companies would have had to pay for);</li> <li>- Attempted to 'divert legislators' attention' away from proposed tax increases by offering the creation of a special fund to support tobacco growing in Hungary (to be levied via specific tax increases on cigarettes)</li> </ul>	<p>related lobbying efforts.</p> <ul style="list-style-type: none"> <li>- However, they failed to prevent a tax increase, despite achieving significant political support on the issue.</li> <li>- In line with tobacco industry hopes, the tax burden on cigarettes in Hungary decreased in real terms between 1990 and 1996 and the Hungarian budget had one of the lowest contributions from tobacco taxes in former communist bloc countries at the time of the study's publication.</li> <li>- In 1990s, tax increases in Hungary resulted in declining tobacco sales.</li> <li>- Implies industry helped shift government position on derogation period to meet EU tax harmonisation requirements, thereby delaying required tax increases.</li> </ul>

\* The following critical appraisal (CA) criteria were used to appraise all of the included studies (the numbers listed for each study in the CA column in Table 1, above, indicate all of the criteria which the study met – where multiple publications related to the same study, the critical appraisal indicators relate to the collective publications, which means individual publications did not necessarily meet all of the criteria listed):

1. How clear is/are the research question(s) and/or aim(s)?
2. Was the methodology appropriate for addressing the stated aims of the study?
3. Where applicable, was the recruitment/search strategy appropriate and/or was an adequate sample obtained to support the claims being made (i.e. was the data collection adequate and appropriate)?
4. Were the methods of data analysis appropriate to the subject matter?
5. Is the description of the findings provided in enough detail and depth to allow interpretation of the meanings and context of what is being studied? [Are data presented to support interpretations, etc?]
6. Are the conclusions justified by the results?
7. If applicable, are the theoretical developments justified by the results?
8. Have the limitations of the study and their impact on the findings been considered?
9. Do researchers discuss whether or how the findings can be transferred to other contexts or consider other ways in which the research may be used?
10. If the answer to 9 is 'yes', are the suggestions appropriate, based on the research evidence presented?

## Search Strategy

**Search string:** (tobacco OR cigar\* OR snus OR 'Philip Morris' OR JTI OR 'R.J. Reynolds' OR Gallaher) AND (taxation OR tax OR excise OR price OR pricing) AND (polic\* OR intervention OR lobb\* OR influence) [NB tobacco company names were not included as a search term where they include the word tobacco, such as 'British American Tobacco' 'Imperial Tobacco', as publications using the word 'tobacco' were already covered by the search terms. The acronym 'BAT' was not used as a search term as it returned vast numbers of irrelevant studies.]

**Table of relevant databases and websites with explanation of how search was conducted and how many hits were returned**

Database/Website Name	Notes on searching in this database	Hits returned
Business Source Premier	Full string in 'Title, abstract o keywords'	397
ECLAS (European Commission Library Catalogue)	Full string in 'All fields'	36
ESRC Society Today	Full string in 'ESRC Awards & Outputs'	16
European Sources Online	Difficult to search – can't use strings. So searched for 'tobacco tax' and 'tobacco excise' in keywords and also both in title	9
Index to Theses	Full string in 'All fields'	21
International Bibliography of the Social Sciences - IBSS	Full string in 'All fields'	171
Intute	Full string in 'All fields'	3
JSTOR	Full string in 'Abstract' and then in 'title' (searching in all fields returned too many hits – over 34,000)	70 + 18
National Library for Health	Full string in 'Evidence Based Reviews', 'Specialist Collections' and 'Books and Journals'	15
Ovid databases (combining EconLit, EMBASE and Social Policy and Practice databases)	Full string in abstract, then also in title	505 + 0
Periodicals Archive Online	Full string in 'Article Title Keyword(s)'	9
PubMed	Full string in Title/Abstract (too many returned in all text)	366
Web of Knowledge	Full string in title, then in topic	23 + 688
Reports on State Tobacco Policymaking ( <a href="http://www.tobacco.ucsf.edu/states">http://www.tobacco.ucsf.edu/states</a> )	Search string could not be applied so all studies published on this site were initially considered on the basis of their title and abstract	38
<b>Total</b>		<b>2385</b>

A further 293 studies were located via searches of bibliographies (bringing the total number of potentially relevant publications identified to 2678). No further relevant studies were obtained via

expert contacts (several recommendations were made but all had already been located via searches).

**Details of approach to systematic reviewing within the team**

KS first reviewed 22 studies; ES first reviewed 14. Second reviewing, which was undertaken for a random selection of 15 (42%) studies, consisted of a second reviewer independently checking the first reviewer's analysis. KS acted as second reviewer for 6 studies that ES first reviewed; ES acted as second reviewer for three studies that KS first reviewed; AG acted as second reviewer for three studies first reviewed by KS and three studies first reviewed by ES, which helped ensure consistency. AG was not involved in reviewing any studies she had been involved in authoring.