# Tobacconomics State Tobacco Product Taxation Data, 2005-2014
# Dataset Overview and Codebook

For questions about this dataset or how policy variables are coded, contact Jamie Chriqui (jchriqui@uic.edu)

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# Introduction

The following documentation describes the state tobacco product taxation data set compiled by Tobacconomics researchers at the Institute for Health Research and Policy at the University of Illinois at Chicago as part of the National Cancer Institute's State and Community Tobacco Control Initiative (grant number U01CA154248, PI: Frank Chaloupka). This study was intended to provide detailed insight into the variability in state approaches for taxing cigarettes and other tobacco products (OTP) over time. Data have been compiled for years 2005-2014 (effective date January 1 of each year).

# Data Set Information

Although cigarette smoking rates have steadily decreased over the past half-century, the use of non-cigarette tobacco products has actually been increasing, and the taxation of OTPs have lagged behind that of cigarettes. At the Federal level, excise taxes are levied for most OTPs (both little cigars and roll-your-own tobacco ("RYOT") are now taxed as or in line with cigarettes), but other products are taxed at a much lower rate, and emerging products such as e-cigarettes are not taxed at all. In addition to Federal taxes, all states tax at least one OTP, but the taxation approaches have varied over time and across borders. Beginning in 2005, state-level data were compiled on the historical excise tax rates and structures for cigarettes and 11 OTPs, including cigars, cigarillos, dissolvables, dry snuff, e-cigarettes, little cigars, pipe tobacco, RYOT, moist snuff, smokeless tobacco, and snus.

The dataset is a longitudinal, panel file with separate <u>cases for each state x year</u> combination.

# Overview of the Policy Data

## State Policy Collection

The OTP tax rate data for this chartbook were compiled through primary legal research using Boolean terms and connectors in all fifty states and Washington D.C.'s statutes, regulations, relevant agency opinions, and (where appropriate) case law, available through commercial legal research services, Lexis-Nexis and Westlaw. Data presented herein are based on codified laws in effect as of January 1st of each year, 2005 through 2014, inclusive. All relevant laws pertaining to the excise taxation of the following 11 OTPs were collected and evaluated for each state: cigars, little cigars, cigarillos, pipe, dry snuff, moist snuff, RYOT, smokeless tobacco, snus, dissolvables, and e-cigarettes. The effective date of each year's tax rate was verified through session laws or administrative law history documents. To assess inter-coder reliability, all laws for all states for the year 2012 were reviewed and coded by two study authors, both attorneys. A consensus coding process was used to ensure accurate documentation of coding protocols and decision rules to guide the coding process.

Vague or ambiguous definitional language regarding which OTPs were being taxed were verified by directly contacting state departments of revenue (DOR) or other enforcement agency. Two study authors examined all of the laws between 2005 and 2014 to determine their relevancy, applicability and scope. Secondary sources were also consulted and included data obtained for the project under subcontract with The MayaTech Corporation, the Centers for Disease Control and Prevention's (CDC) State Tobacco Activities Tracking and Evaluation (STATE) System, information from The Campaign for Tobacco-Free Kids, the National Conference on State Legislatures, published articles, and states' DOR or Department of Taxation websites.

## Policy Coding

All state laws were coded using a coding tool developed for this study. The tool was developed based a pilot study review of 8 states' laws, input from members of our grant expert advisory panel, and based on a review of relevant literature in this area. All state laws for 2012 were initially reviewed and coded and the results of this coding led to further refinement of the final coding tool that was then used to code each states laws for each year, 2005-2014, inclusive.

For additional information on this project visit www.tobacconomics.org

Importantly, the effective date for all state law data was January 1 of each year, 2005-2014.

## Missing Values

There are no true missing values. Some variables were not applicable (identified as .n in STATA). Also, for some dates, the date was prior to 1995 but not otherwise specified; those cases were identified by the .p missing value code in STATA.

## Publications Using these Data

Gourdet CK, Chriqui JF, Leider J, DeLong H, Goodman C, Chaloupka FJ. *Tobacco Product Taxation: An Analysis of State Tax Schemes Nationwide, Selected Years, 2005-2014.* Chicago, IL: Institute for Health Research and Policy, School of Public Health, University of Illinois at Chicago, August 2015. Available: www.tobacconomics.org.

Chriqui J, DeLong H, Gourdet C, et al. Use of tobacco tax stamps to prevent and reduce illicit tobacco trade-- United States, 2014. MMWR Morb Mortal Wkly Rep. 2015;64(20):541-546.

Gourdet CK, Chriqui JF, Chaloupka FJ. A baseline understanding of state laws governing e-cigarettes. Tob Control. 2014;23(suppl 3):iii40. doi: 10.1136/tobaccocontrol-2013-051459.

For additional information on this project visit www.tobacconomics.org

# Codebook

## Record Identifiers

| fipst | |
|---|---|
| State FIPS code (numeric) | |
| Type: | numeric (byte) |
| Label: | fipst |
| Range: | [1, 56] |
| Unique values: | 51 |
| Missing .: | 0/510 |

Examples:

| Value | Label |
|---|---|
| 13 | Georgia |
| 24 | Maryland |
| 34 | New Jersey |
| 45 | South Carolina |

| stabb | |
|---|---|
| State two-letter abbreviation | |
| Type: | string (str2) |
| Missing "": | 0/510 |
| Unique values: | 51 |

Examples:
"GA"
"MD"
"NH"
"SC"

| year | |
|---|---|
| Year | |
| Type: | numeric (int) |
| Range | [2005, 2014] |
| Unique values: | 10 |
| Missing .: | 0/510 |

| Value | Frequency | Percent |
|---|---|---|
| 2005 | 51 | 10.00 |
| 2006 | 51 | 10.00 |
| 2007 | 51 | 10.00 |
| 2008 | 51 | 10.00 |
| 2009 | 51 | 10.00 |
| 2010 | 51 | 10.00 |
| 2011 | 51 | 10.00 |
| 2012 | 51 | 10.00 |
| 2013 | 51 | 10.00 |
| 2014 | 51 | 10.00 |

## Cigar Taxation

**cigar_per**
Law requires cigars to be taxed at a percentage of some price.

| | |
|---|---|
| Type: | numeric (double) |
| Label: | na |
| Range: | [2, 129.42] |
| Unique values: | 48 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 81/510 |

Examples:

| Value | Label |
|---|---|
| 15 | 15 |
| 25 | 25 |
| 40 | 40 |
| 75 | 75 |

cigar_per:
  1.  Long description: Law requires cigars to be taxed at a percentage of some price (code either by percentage or unit, but not both).

**cigar_unit**
Law requires cigars to be taxed based on a unit of measurement.

| | |
|---|---|
| Type: | numeric (double) |
| Label: | na |
| Range: | [.006, 2] |
| Unique values: | 6 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 466/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| .006 | .006 | 10 | 1.96 |
| .011 | .011 | 10 | 1.96 |
| .12 | .12 | 10 | 1.96 |
| .13 | .13 | 2 | 0.39 |
| .218 | .218 | 8 | 1.57 |
| 2 | 2 | 4 | 0.78 |
| .n | Not Applicable | 466 | 91.37 |

cigar_unit:

  1.  Long description: Law requires cigars to be taxed based on a unit of measurement (usually amount or weight) (code either by percentage or unit, but not both).

---

cigar_type
The type of measurement where the tax on cigars is applied.

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | msrmt_type |
| Range: | [1, 22] |
| Unique values: | 15 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 37/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 1 | $ Each | 44 | 8.63 |
| 2 | Cost Price | 10 | 1.96 |
| 3 | Manufacturers Invoice Price | 20 | 3.92 |
| 4 | Manufacturers List Price | 30 | 5.88 |
| 5 | Manufacturers Price | 10 | 1.96 |
| 6 | Manufacturers Sales Price | 29 | 5.69 |
| 7 | Product Value | 10 | 1.96 |
| 8 | Purchase Price | 10 | 1.96 |
| 10 | Wholesale Cost | 20 | 3.92 |
| 11 | Wholesale Cost Price | 20 | 3.92 |
| 12 | Wholesale Price | 146 | 28.63 |
| 13 | Wholesale Purchase Price | 30 | 5.88 |
| 14 | Wholesale Sales Price | 83 | 16.27 |
| 17 | Taxable Sales Price | 10 | 1.96 |
| 22 | Distributors Price | 1 | 0.20 |
| .n | Not Applicable | 37 | 7.25 |

cigar_type:

  1.  Long description: The type of measurement where the law requires the tax on cigars to be applied.

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**cigar_gendef**
Whether a specific OTP is explicitly and separately defined.

| Type: | numeric (byte) |
|---|---|
| Label: | yesno |
| Range: | [0, 1] |
| Unique values: | 2 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 37/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 0 | No | 408 | 80.00 |
| 1 | Yes | 65 | 12.75 |
| .n | Not Applicable | 37 | 7.25 |

**cigar_enact**
The date upon which the legislature enacted the law on cigars tax.

| Type: | numeric daily date (long) |
|---|---|
| Label: | na |
| Range: | 01 Oct 89-24 Jul 13 |
| Unique values: | 72 |
| Unique missing value codes: | 2 |
| Missing .: | 0/510 |
| Missing .*: | 122/510 |

**cigar_effect**
The date upon which the law on cigars tax becomes operative.

| Type: | numeric daily date (long) |
|---|---|
| Label: | na |
| Range: | 01 Jul 89-01 Aug 13 |
| Unique values: | 61 |
| Unique missing value codes: | 2 |
| Missing .: | 0/510 |
| Missing .*: | 122/510 |

**cigar_defn**
How the law defines cigars.

| Type: | numeric (byte) |
|---|---|
| Label: | cat_type |
| Range: | [2, 3] |
| Unique values: | 2 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 37/510 |

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| Value | Label | Frequency | Percent |
|---|---|---|---|
| 2 | Stand-alone | 69 | 13.53 |
| 3 | With OTPs | 404 | 79.22 |
| .n | Not Applicable | 37 | 7.25 |

cigar_howtax
How the law taxes cigars.

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | cat_type |
| Range: | [2, 3] |
| Unique values: | 2 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 37/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 2 | Stand-alone | 81 | 15.88 |
| 3 | With OTPs | 392 | 76.86 |
| .n | Not Applicable | 37 | 7.25 |

## Cigarillo Taxation

cigrl_per
Law requires cigarillos to be taxed at a percentage of some price.

| | |
|---|---|
| Type: | numeric (double) |
| Label: | na |
| Range: | [2, 129.42] |
| Unique values: | 48 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 77/510 |

Examples:

| Value | Label |
|---|---|
| 15 | 15 |
| 25 | 25 |
| 40 | 40 |
| 75 | 75 |

cigrl_per:
  1. Long description: Law requires cigarillos to be taxed at a percentage of some price (code either by percentage or unit, but not both).

For additional information on this project visit www.tobacconomics.org

## cigrl_unit
Law requires cigarillos to be taxed based on a unit of measurement.

| | |
|---|---|
| Type: | numeric (double) |
| Label: | na |
| Range: | [.003, .1] |
| Unique values: | 5 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 470/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| .003 | .003 | 10 | 1.96 |
| .0075 | .0075 | 10 | 1.96 |
| .05 | .05 | 2 | 0.39 |
| .072 | .072 | 8 | 1.57 |
| .1 | .1 | 10 | 1.96 |
| .n | Not Applicable | 470 | 92.16 |

cigrl_unit:

1. Long description: Law requires cigarillos to be taxed based on a unit of measurement (usually amount or weight). Code either by percentage or unit, but not both.

## cigrl_type
The type of measurement where the tax on cigarillos is applied.

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | msrmt_type |
| Range: | [1, 22] |
| Unique values: | 15 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 37/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 1 | $ Each | 40 | 7.84 |
| 2 | Cost Price | 10 | 1.96 |
| 3 | Manufacturers Invoice Price | 20 | 3.92 |
| 4 | Manufacturers List Price | 30 | 5.88 |
| 5 | Manufacturers Price | 10 | 1.96 |
| 6 | Manufacturers Sales Price | 29 | 5.69 |
| 7 | Product Value | 10 | 1.96 |
| 8 | Purchase Price | 10 | 1.96 |
| 10 | Wholesale Cost | 20 | 3.92 |
| 11 | Wholesale Cost Price | 20 | 3.92 |
| 12 | Wholesale Price | 150 | 29.41 |
| 13 | Wholesale Purchase Price | 30 | 5.88 |
| 14 | Wholesale Sales Price | 83 | 16.27 |
| 17 | Taxable Sales Price | 10 | 1.96 |
| 22 | Distributors Price | 1 | 0.20 |
| .n | Not Applicable | 37 | 7.25 |

cigrl_type:
1. Long description: The type of measurement where the law requires the tax on cigarillos to be applied.

| cigrl_gendef | | |
|---|---|---|
| Whether a specific OTP is explicitly and separately defined. | | |

| Type: | numeric (byte) |
|---|---|
| Label: | yesno |
| Range: | [0, 1] |
| Unique values: | 2 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 37/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 0 | No | 413 | 80.98 |
| 1 | Yes | 60 | 11.76 |
| .n | Not Applicable | 37 | 7.25 |

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## cigrl_enact
The date on which legislature enacted the law on cigarillos tax.

| | |
|---|---|
| Type: | numeric daily date (long) |
| Label: | na |
| Range: | 01 Oct 89-24 Jul 13 |
| Unique values: | 69 |
| Unique missing value codes: | 2 |
| Missing .: | 0/510 |
| Missing .*: | 122/510 |

## cigrl_effect
The date upon which the law on cigarillos tax becomes operative.

| | |
|---|---|
| Type: | numeric daily date (long) |
| Label: | na |
| Range: | 01 Jul 89-01 Aug 13 |
| Unique values: | 60 |
| Unique missing value codes: | 2 |
| Missing .: | 0/510 |
| Missing .*: | 122/510 |

## cigrl_defn
How the law defines cigarillos.

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | cat_type |
| Range: | [2, 3] |
| Unique values: | 2 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 37/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 2 | Stand-alone | 70 | 13.73 |
| 3 | With OTPs | 403 | 79.02 |
| .n | Not Applicable | 37 | 7.25 |

## cigrl_howtax
How the law taxes cigarillos.

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | cat_type |
| Range: | [2, 3] |
| Unique values: | 2 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 37/510 |

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| Value | Label | Frequency | Percent |
|---|---|---|---|
| 2 | Stand-alone | 77 | 15.10 |
| 3 | With OTPs | 396 | 77.65 |
| .n | Not Applicable | 37 | 7.25 |

## Little Cigar Taxation

**litcig_per**
**Law requires little cigars to be taxed at percentage of some price.**

| | |
|---|---|
| Type: | numeric (double) |
| Label: | na |
| Range: | [2, 129.42] |
| Unique values: | 34 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 178/510 |

Examples:

| Value | Label |
|---|---|
| 15 | 15 |
| 30 | 30 |
| 70 | 70 |
| .n | Not Applicable |

litcig_per:

  1.  Long description: Law requires little cigars to be taxed at a percentage of some price (code either by percentage or unit, but not both).

**litcig_unit**
**Law requires little cigars be taxed based on unit of measurement.**

| | |
|---|---|
| Type: | numeric (double) |
| Label: | na |
| Range: | [.02, 4.35] |
| Unique values: | 35 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 358/510 |

Examples:

| Value | Label |
|---|---|
| 1.7 | 1.7 |
| .n | Not Applicable |
| .n | Not Applicable |
| .n | Not Applicable |

litcig_unit:

  1.  Long description: Law requires little cigars to be taxed based on a unit of measurement (usually amount or

weight).  Code either by percentage or unit, but not both.

---

litcig_type
The type of measurement where the tax on little cigars is applied.

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | msrmt_type |
| Range: | [2, 22] |
| Unique values: | 14 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 26/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 2 | Cost Price | 10 | 1.96 |
| 3 | Manufacturers Invoice Price | 20 | 3.92 |
| 4 | Manufacturers List Price | 30 | 5.88 |
| 6 | Manufacturers Sales Price | 26 | 5.10 |
| 7 | Product Value | 2 | 0.39 |
| 8 | Purchase Price | 10 | 1.96 |
| 10 | Wholesale Cost | 5 | 0.98 |
| 11 | Wholesale Cost Price | 10 | 1.96 |
| 12 | Wholesale Price | 115 | 22.55 |
| 13 | Wholesale Purchase Price | 30 | 5.88 |
| 14 | Wholesale Sales Price | 67 | 13.14 |
| 17 | Taxable Sales Price | 6 | 1.18 |
| 20 | $ Per Pack of 20 | 152 | 29.80 |
| 22 | Distributors Price | 1 | 0.20 |
| .n | Not Applicable | 26 | 5.10 |

litcig_type:
   1.  Long description: The type of measurement where the law requires the tax on little cigars to be applied.

---

litcig_gendef
Whether a specific OTP is explicitly and separately defined.

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | yesno |
| Range: | [0, 1] |
| Unique values: | 2 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 26/510 |

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| Value | Label | Frequency | Percent |
|-------|-------|-----------|---------|
| 0 | No | 426 | 83.53 |
| 1 | Yes | 58 | 11.37 |
| .n | Not Applicable | 26 | 5.10 |

## litcig_enact
The date on which legislature enacted law on little cigars tax.

| | |
|---|---|
| Type: | numeric daily date (long) |
| Label: | na |
| Range: | 01 Oct 89-09 Aug 13 |
| Unique values: | 84 |
| Unique missing value codes: | 2 |
| Missing .: | 0/510 |
| Missing .*: | 103/510 |

## litcig_effect
The date on which the law on little cigars tax becomes operative.

| | |
|---|---|
| Type: | numeric daily date (long) |
| Label: | na |
| Range: | 01 Jul 89-01 Oct 13 |
| Unique values: | 64 |
| Unique missing value codes: | 2 |
| Missing .: | 0/510 |
| Missing .*: | 103/510 |

## litcig_defn
How the law defines little cigars.

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | cat_type |
| Range: | [1, 3] |
| Unique values: | 3 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 26/510 |

| Value | Label | Frequency | Percent |
|-------|-------|-----------|---------|
| 1 | Cigarette | 32 | 6.27 |
| 2 | Stand-alone | 85 | 16.67 |
| 3 | With OTPs | 367 | 71.96 |
| .n | Not Applicable | 26 | 5.10 |

## litcig_howtax
How the law taxes little cigars.

| Type: | numeric (byte) |
|---|---|
| Label: | cat_type |
| Range: | [1, 3] |
| Unique values: | 3 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 26/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 1 | Cigarette | 102 | 20.00 |
| 2 | Stand-alone | 73 | 14.31 |
| 3 | With OTPs | 309 | 60.59 |
| .n | Not Applicable | 26 | 5.10 |

## litcig_stamp
Is the tax on little cigars proven by affixing a tax stamp?

| Type: | numeric (byte) |
|---|---|
| Label: | yesno |
| Range: | [0, 1] |
| Unique values: | 2 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 26/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 0 | No | 403 | 79.02 |
| 1 | Yes | 81 | 15.88 |
| .n | Not Applicable | 26 | 5.10 |

## litcig_rk
Alternatively, is tax on little cigars proven through record-keeping?

| Type: | numeric (byte) |
|---|---|
| Label: | yesno |
| Range: | [0, 1] |
| Unique values: | 2 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 26/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 0 | No | 81 | 15.88 |
| 1 | Yes | 403 | 79.02 |
| .n | Not Applicable | 26 | 5.10 |

litcig_rk:

1. Long description: Alternatively, is the tax on little cigars proven through required record-keeping, reporting,

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or another invoice method?

## Pipe Tobacco Taxation

| pipe_per |
| --- |
| Law requires pipe tobacco to be taxed at a percentage of some price. |

| Type: | numeric (double) |
| --- | --- |
| Label: | na |
| Range: | [2, 129.42] |
| Unique values: | 51 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 48/510 |

Examples:

| Value | Label |
| --- | --- |
| 15 | 15 |
| 25 | 25 |
| 40 | 40 |
| 71 | 71 |

pipe_per:
1. Long description: Law requires pipe tobacco to be taxed at a percentage of some price (code either by percentage or unit, but not both).

| pipe_unit |
| --- |
| Law requires pipe tobacco to be taxed based on a unit of measurement. |

| Type: | numeric (double) |
| --- | --- |
| Label: | na |
| Range: | [.0356, 1.22] |
| Unique values: | 8 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 485/510 |

| Value | Label | Frequency | Percent |
| --- | --- | --- | --- |
| .0356 | .0356 | 10 | 1.96 |
| .1975 | .1975 | 2 | 0.39 |
| .223 | .223 | 8 | 1.57 |
| 1.1 | 1.1 | 1 | 0.20 |
| 1.13 | 1.13 | 1 | 0.20 |
| 1.16 | 1.16 | 1 | 0.20 |
| 1.19 | 1.19 | 1 | 0.20 |
| 1.22 | 1.22 | 1 | 0.20 |
| .n | Not Applicable | 485 | 95.10 |

pipe_unit:

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1. Long description: Law requires pipe tobacco to be taxed based on a unit of measurement (usually amount or weight).  Code either by percentage or unit, but not both.

---

| pipe_type |
| :--- |
| The type of measurement where the tax on pipe tobacco is applied. |

| | |
| :--- | :--- |
| Type: | numeric (byte) |
| Label: | msrmt_type |
| Range: | [2, 22] |
| Unique values: | 16 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 23/510 |

| Value | Label | Frequency | Percent |
| :--- | :--- | :--- | :--- |
| 2 | Cost Price | 10 | 1.96 |
| 3 | Manufacturers Invoice Price | 20 | 3.92 |
| 4 | Manufacturers List Price | 35 | 6.86 |
| 5 | Manufacturers Price | 10 | 1.96 |
| 6 | Manufacturers Sales Price | 29 | 5.69 |
| 7 | Product Value | 10 | 1.96 |
| 8 | Purchase Price | 10 | 1.96 |
| 10 | Wholesale Cost | 20 | 3.92 |
| 11 | Wholesale Cost Price | 20 | 3.92 |
| 12 | Wholesale Price | 150 | 29.41 |
| 13 | Wholesale Purchase Price | 30 | 5.88 |
| 14 | Wholesale Sales Price | 97 | 19.02 |
| 16 | Factory List Price | 10 | 1.96 |
| 17 | Taxable Sales Price | 10 | 1.96 |
| 18 | $ Per Ounce | 25 | 4.90 |
| 22 | Distributors Price | 1 | 0.20 |
| .n | Not Applicable | 23 | 4.51 |

pipe_type:
1. Long description: The type of measurement where the law requires the tax on pipe tobacco to be applied.

---

## pipe_gendef
Whether a specific OTP is explicitly and separately defined.

| Type: | numeric (byte) |
|---|---|
| Label: | yesno |
| Range: | [0, 1] |
| Unique values: | 2 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 23/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 0 | No | 319 | 62.55 |
| 1 | Yes | 168 | 32.94 |
| .n | Not Applicable | 23 | 4.51 |

## pipe_enact
The date on which legislature enacted the law on pipe tobacco tax.

| Type: | numeric daily date (long) |
|---|---|
| Label: | na |
| Range: | 01 Oct 89-24 Jul 13 |
| Unique values: | 70 |
| Unique missing value codes: | 2 |
| Missing .: | 0/510 |
| Missing .*: | 105/510 |

## pipe_effect
The date upon which the law on pipe tobacco tax becomes operative.

| Type: | numeric daily date (long) |
|---|---|
| Label: | na |
| Range: | 01 Jul 89-01 Sep 13 |
| Unique values: | 64 |
| Unique missing value codes: | 2 |
| Missing .: | 0/510 |
| Missing .*: | 105/510 |

## pipe_defn
How the law defines pipe tobacco.

| Type: | numeric (byte) |
|---|---|
| Label: | cat_type |
| Range: | [2, 4] |
| Unique values: | 3 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 23/510 |

For additional information on this project visit www.tobacconomics.org

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 2 | Stand-alone | 40 | 7.84 |
| 3 | With OTPs | 437 | 85.69 |
| 4 | Smokeless | 10 | 1.96 |
| .n | Not Applicable | 23 | 4.51 |

## pipe_howtax
How the law taxes pipe tobacco.

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | cat_type |
| Range: | [2, 4] |
| Unique values: | 3 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 23/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 2 | Stand-alone | 40 | 7.84 |
| 3 | With OTPs | 437 | 85.69 |
| 4 | Smokeless | 10 | 1.96 |
| .n | Not Applicable | 23 | 4.51 |

# Roll-Your-Own Tobacco Taxation

## ryot_per
Law requires roll-your-own tobacco be taxed at percent of some price.

| | |
|---|---|
| Type: | numeric (double) |
| Label: | na |
| Range: | [2, 129.42] |
| Unique values: | 49 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 87/510 |

Examples:

| Value | Label |
|---|---|
| 15 | 15 |
| 27.5 | 27.5 |
| 40 | 40 |
| 80 | 80 |

ryot_per:
  1. Long description: Law requires roll-your-own tobacco to be taxed at a percentage of some price (code either by percentage or unit, but not both).

| ryot_unit | |
|---|---|
| Law requires roll-your-own tobacco be taxed based on unit of measure. | |
| Type: | numeric (double) |
| Label: | na |
| Range: | [.0356, 4.0308] |
| Unique values: | 18 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 461/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| .0356 | .0356 | 10 | 1.96 |
| .116666 | .116666 | 3 | 0.59 |
| .1975 | .1975 | 2 | 0.39 |
| .223 | .223 | 8 | 1.57 |
| .5055 | .5055 | 1 | 0.20 |
| .75 | .75 | 5 | 0.98 |
| .922 | .922 | 4 | 0.78 |
| .9330000000000001 | .9330000000000001 | 1 | 0.20 |
| .9944 | .9944 | 3 | 0.59 |
| 1.1 | 1.1 | 1 | 0.20 |
| 1.13 | 1.13 | 1 | 0.20 |
| 1.16 | 1.16 | 1 | 0.20 |
| 1.19 | 1.19 | 1 | 0.20 |
| 1.22 | 1.22 | 1 | 0.20 |
| 1.2444 | 1.2444 | 1 | 0.20 |
| 1.68 | 1.68 | 2 | 0.39 |
| 3.4462 | 3.4462 | 1 | 0.20 |
| 4.0308 | 4.0308 | 3 | 0.59 |
| .n | Not Applicable | 461 | 90.39 |

ryot_unit:

1. Long description: Law requires roll-your-own tobacco to be taxed based on a unit of measurement (usually amount or weight). Code either by percentage or unit, but not both.

| ryot_type | |
|---|---|
| Type of measurement where tax on roll-your-own tobacco is applied. | |
| Type: | numeric (byte) |
| Label: | msrmt_type |
| Range: | [2, 22] |
| Unique values: | 16 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 38/510 |

For additional information on this project visit www.tobacconomics.org

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 2 | Cost Price | 10 | 1.96 |
| 3 | Manufacturers Invoice Price | 20 | 3.92 |
| 4 | Manufacturers List Price | 35 | 6.86 |
| 5 | Manufacturers Price | 10 | 1.96 |
| 6 | Manufacturers Sales Price | 26 | 5.10 |
| 7 | Product Value | 5 | 0.98 |
| 8 | Purchase Price | 10 | 1.96 |
| 10 | Wholesale Cost | 10 | 1.96 |
| 11 | Wholesale Cost Price | 20 | 3.92 |
| 12 | Wholesale Price | 142 | 27.84 |
| 13 | Wholesale Purchase Price | 20 | 3.92 |
| 14 | Wholesale Sales Price | 96 | 18.82 |
| 16 | Factory List Price | 10 | 1.96 |
| 17 | Taxable Sales Price | 8 | 1.57 |
| 18 | $ Per Ounce | 49 | 9.61 |
| 22 | Distributors Price | 1 | 0.20 |
| .n | Not Applicable | 38 | 7.45 |

ryot_type:

  1.  Long description: The type of measurement where the law requires the tax on roll-your-own tobacco to be applied.

---

**ryot_gendef**
Whether a specific OTP is explicitly and separately defined.

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | yesno |
| Range: | [0, 1] |
| Unique values: | 2 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 38/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 0 | No | 283 | 55.49 |
| 1 | Yes | 189 | 37.06 |
| .n | Not Applicable | 38 | 7.45 |

For additional information on this project visit www.tobacconomics.org

## ryot_enact
Date on which legislature enacted law on roll-your-own tobacco tax.

| | |
|---|---|
| Type: | numeric daily date (long) |
| Label: | na |
| Range: | 01 Oct 89-24 Jul 13 |
| Unique values: | 72 |
| Unique missing value codes: | 2 |
| Missing .: | 0/510 |
| Missing .*: | 115/510 |

## ryot_effect
Date on which law on roll-your-own tobacco tax becomes operative.

| | |
|---|---|
| Type: | numeric daily date (long) |
| Label: | na |
| Range: | 01 Jul 89-01 Sep 13 |
| Unique values: | 64 |
| Unique missing value codes: | 2 |
| Missing .: | 0/510 |
| Missing .*: | 115/510 |

## ryot_defn
How the law defines roll-your-own tobacco.

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | cat_type |
| Range: | [1, 4] |
| Unique values: | 4 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 38/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 1 | Cigarette | 19 | 3.73 |
| 2 | Stand-alone | 30 | 5.88 |
| 3 | With OTPs | 413 | 80.98 |
| 4 | Smokeless | 10 | 1.96 |
| .n | Not Applicable | 38 | 7.45 |

## ryot_howtax
How the law taxes roll-your-own tobacco.

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | cat_type |
| Range: | [1, 4] |
| Unique values: | 4 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 38/510 |

For additional information on this project visit www.tobacconomics.org

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 1 | Cigarette | 19 | 3.73 |
| 2 | Stand-alone | 38 | 7.45 |
| 3 | With OTPs | 405 | 79.41 |
| 4 | Smokeless | 10 | 1.96 |
| .n | Not Applicable | 38 | 7.45 |

## ryot_stamp
Is the tax on roll-your-own proven by affixing a tax stamp?

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | yesno |
| Range: | [0, 1] |
| Unique values: | 2 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 38/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 0 | No | 462 | 90.59 |
| 1 | Yes | 10 | 1.96 |
| .n | Not Applicable | 38 | 7.45 |

## ryot_rk
Alternatively, is roll-your-own tobacco tax proven by record-keeping?

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | yesno |
| Range: | [0, 1] |
| Unique values: | 2 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 38/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 0 | No | 10 | 1.96 |
| 1 | Yes | 462 | 90.59 |
| .n | Not Applicable | 38 | 7.45 |

ryot_rk:

  1. Long description: Alternatively, is the tax on roll-your-own tobacco proven through required record-keeping, reporting, or another invoice method?

For additional information on this project visit www.tobacconomics.org

# Dry Snuff Taxation

| dsnuff_per | |
|---|---|
| **Law requires dry snuff to be taxed at a percentage of some price.** | |
| Type: | numeric (double) |
| Label: | na |
| Range: | [2, 210] |
| Unique values: | 48 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 115/510 |

Examples:

| Value | Label |
|---|---|
| 15 | 15 |
| 30 | 30 |
| 60 | 60 |
| .n | Not Applicable |

dsnuff_per:

  1. Long description: Law requires dry snuff to be taxed at a percentage of some price (code either by percentage or unit, but not both).

| dsnuff_unit | |
|---|---|
| **Law requires dry snuff to be taxed based on a unit of measurement.** | |
| Type: | numeric (double) |
| Label: | na |
| Range: | [.01, 2.02] |
| Unique values: | 22 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 412/510 |

Examples:

| Value | Label |
|---|---|
| .n | Not Applicable |
| .n | Not Applicable |
| .n | Not Applicable |
| .n | Not Applicable |

dsnuff_unit:

  1. Long description: Law requires dry snuff to be taxed based on a unit of measurement (usually amount or weight).  Code either by percentage or unit, but not both.

## dsnuff_type
The type of measurement where the tax on dry snuff is applied.

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | msrmt_type |
| Range: | [2, 19] |
| Unique values: | 16 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 17/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 2 | Cost Price | 10 | 1.96 |
| 3 | Manufacturers Invoice Price | 20 | 3.92 |
| 4 | Manufacturers List Price | 35 | 6.86 |
| 5 | Manufacturers Price | 10 | 1.96 |
| 6 | Manufacturers Sales Price | 29 | 5.69 |
| 7 | Product Value | 10 | 1.96 |
| 8 | Purchase Price | 5 | 0.98 |
| 10 | Wholesale Cost | 12 | 2.35 |
| 11 | Wholesale Cost Price | 20 | 3.92 |
| 12 | Wholesale Price | 126 | 24.71 |
| 13 | Wholesale Purchase Price | 20 | 3.92 |
| 14 | Wholesale Sales Price | 68 | 13.33 |
| 16 | Factory List Price | 10 | 1.96 |
| 17 | Taxable Sales Price | 10 | 1.96 |
| 18 | $ Per Ounce | 98 | 19.22 |
| 19 | Price Paid By Licensee/Unclassified Acquirer | 10 | 1.96 |
| .n | Not Applicable | 17 | 3.33 |

dsnuff_type:

1. Long description: The type of measurement where the law requires the tax on dry snuff to be applied.

## dsnuff_gendef
Whether a specific OTP is explicitly and separately defined.

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | yesno |
| Range: | [0, 1] |
| Unique values: | 2 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 17/510 |

For additional information on this project visit www.tobacconomics.org

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 0 | No | 433 | 84.90 |
| 1 | Yes | 60 | 11.76 |
| .n | Not Applicable | 17 | 3.33 |

## dsnuff_enact
The date on which legislature enacted the law on dry snuff tax.

| | |
|---|---|
| Type: | numeric daily date (long) |
| Label: | na |
| Range: | 13 Jul 91-24 Jul 13 |
| Unique values: | 76 |
| Unique missing value codes: | 2 |
| Missing .: | 0/510 |
| Missing .*: | 99/510 |

## dsnuff_effect
The date upon which the law on dry snuff tax becomes operative.

| | |
|---|---|
| Type: | numeric daily date (long) |
| Label: | na |
| Range: | 01 Jan 92-01 Sep 13 |
| Unique values: | 63 |
| Unique missing value codes: | 2 |
| Missing .: | 0/510 |
| Missing .*: | 99/510 |

## dsnuff_defn
How the law defines dry snuff.

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | cat_type |
| Range: | [2, 4] |
| Unique values: | 3 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 17/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 2 | Stand-alone | 40 | 7.84 |
| 3 | With OTPs | 433 | 84.90 |
| 4 | Smokeless | 20 | 3.92 |
| .n | Not Applicable | 17 | 3.33 |

For additional information on this project visit www.tobacconomics.org

| dsnuff_howtax | |
|---|---|
| How the law taxes dry snuff. | |
| Type: | numeric (byte) |
| Label: | cat_type |
| Range: | [2, 4] |
| Unique values: | 3 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 17/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 2 | Stand-alone | 73 | 14.31 |
| 3 | With OTPs | 376 | 73.73 |
| 4 | Smokeless | 44 | 8.63 |
| .n | Not Applicable | 17 | 3.33 |

## Moist Snuff Taxation

| msnuff_per | |
|---|---|
| Law requires moist snuff to be taxed at a percentage of some price. | |
| Type: | numeric (double) |
| Label: | na |
| Range: | [2, 210] |
| Unique values: | 44 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 172/510 |

Examples:

| Value | Label |
|---|---|
| 17 | 17 |
| 35 | 35 |
| 75 | 75 |
| .n | Not Applicable |

msnuff_per:

1. Long description: Law requires moist snuff to be taxed at a percentage of some price (code either by percentage or unit, but not both).

For additional information on this project visit www.tobacconomics.org

| msnuff_unit | |
|---|---|
| Law requires moist snuff to be taxed based on unit of measurement. | |
| Type: | numeric (double) |
| Label: | na |
| Range: | [.01, 2.83] |
| Unique values: | 32 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 355/510 |

Examples:

| Value | Label |
|---|---|
| 1 | 1 |
| .n | Not Applicable |
| .n | Not Applicable |
| .n | Not Applicable |

msnuff_unit:

   1.  Long description: Law requires moist snuff to be taxed based on a unit of measurement (usually amount or weight).  Code either by percentage or unit, but not both.

| msnuff_type | |
|---|---|
| The type of measurement where the tax on moist snuff is applied. | |
| Type: | numeric (byte) |
| Label: | msrmt_type |
| Range: | [1, 19] |
| Unique values: | 17 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 17/510 |

For additional information on this project visit www.tobacconomics.org

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 1 | $ Each | 5 | 0.98 |
| 2 | Cost Price | 10 | 1.96 |
| 3 | Manufacturers Invoice Price | 20 | 3.92 |
| 4 | Manufacturers List Price | 33 | 6.47 |
| 5 | Manufacturers Price | 10 | 1.96 |
| 6 | Manufacturers Sales Price | 19 | 3.73 |
| 7 | Product Value | 10 | 1.96 |
| 8 | Purchase Price | 5 | 0.98 |
| 10 | Wholesale Cost | 12 | 2.35 |
| 11 | Wholesale Cost Price | 20 | 3.92 |
| 12 | Wholesale Price | 96 | 18.82 |
| 13 | Wholesale Purchase Price | 15 | 2.94 |
| 14 | Wholesale Sales Price | 62 | 12.16 |
| 16 | Factory List Price | 10 | 1.96 |
| 17 | Taxable Sales Price | 6 | 1.18 |
| 18 | $ Per Ounce | 150 | 29.41 |
| 19 | Price Paid By Licensee/Unclassified Acquirer | 10 | 1.96 |
| .n | Not Applicable | 17 | 3.33 |

msnuff_type:

1. Long description: The type of measurement where the law requires the tax on moist snuff to be applied.

---

**msnuff_gendef**
Whether a specific OTP is explicitly and separately defined.

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | yesno |
| Range: | [0, 1] |
| Unique values: | 2 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 17/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 0 | No | 440 | 86.27 |
| 1 | Yes | 53 | 10.39 |
| .n | Not Applicable | 17 | 3.33 |

For additional information on this project visit www.tobacconomics.org

## msnuff_enact
The date on which legislature enacted the law on moist snuff tax.

| | |
|---|---|
| Type: | numeric daily date (long) |
| Label: | na |
| Range: | 13 Jul 91-09 Aug 13 |
| Unique values: | 82 |
| Unique missing value codes: | 2 |
| Missing .: | 0/510 |
| Missing .*: | 90/510 |

## msnuff_effect
The date upon which the law on moist snuff tax becomes operative.

| | |
|---|---|
| Type: | numeric daily date (long) |
| Label: | na |
| Range: | 01 Jan 92-01 Jan 14 |
| Unique values: | 67 |
| Unique missing value codes: | 2 |
| Missing .: | 0/510 |
| Missing .*: | 90/510 |

## msnuff_defn
How the law defines moist snuff.

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | cat_type |
| Range: | [2, 5] |
| Unique values: | 4 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 17/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 2 | Stand-alone | 50 | 9.80 |
| 3 | With OTPs | 426 | 83.53 |
| 4 | Smokeless | 10 | 1.96 |
| 5 | Moist Snuff | 7 | 1.37 |
| .n | Not Applicable | 17 | 3.33 |

## msnuff_howtax
How the law taxes moist snuff.

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | cat_type |
| Range: | [1, 5] |
| Unique values: | 5 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 17/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 1 | Cigarette | 1 | 0.20 |
| 2 | Stand-alone | 75 | 14.71 |
| 3 | With OTPs | 313 | 61.37 |
| 4 | Smokeless | 45 | 8.82 |
| 5 | Moist Snuff | 59 | 11.57 |
| .n | Not Applicable | 17 | 3.33 |

## Snus Taxation

**snus_per**
Law requires snus to be taxed at a percentage of some price.

| | |
|---|---|
| Type: | numeric (double) |
| Label: | na |
| Range: | [2, 210] |
| Unique values: | 45 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 171/510 |

Examples:

| Value | Label |
|---|---|
| 17 | 17 |
| 35 | 35 |
| 75 | 75 |
| .n | Not Applicable |

snus_per:
   1.  Long description: Law requires snus to be taxed at a percentage of some price (code either by percentage or unit, but not both)

**snus_unit**
Law requires snus to be taxed based on a unit of measurement.

| | |
|---|---|
| Type: | numeric (double) |
| Label: | na |
| Range: | [.01, 2.105] |
| Unique values: | 31 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 356/510 |

Examples:

| Value | Label |
|---|---|
| 1 | 1 |
| .n | Not Applicable |
| .n | Not Applicable |
| .n | Not Applicable |

For additional information on this project visit www.tobacconomics.org

snus_unit:

   1.  Long description: Law requires snus to be taxed based on a unit of measurement (usually amount or weight).  Code either by percentage or unit, but not both.

---

| snus_type | | | |
|---|---|---|---|
| The type of measurement where the tax on snus is applied. | | | |

| Type: | | numeric (byte) | |
|---|---|---|---|
| Label: | | msrmt_type | |
| Range: | | [2, 19] | |
| Unique values: | | 16 | |
| Unique missing value codes: | | 1 | |
| Missing .: | | 0/510 | |
| Missing .*: | | 17/510 | |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 2 | Cost Price | 10 | 1.96 |
| 3 | Manufacturers Invoice Price | 20 | 3.92 |
| 4 | Manufacturers List Price | 33 | 6.47 |
| 5 | Manufacturers Price | 10 | 1.96 |
| 6 | Manufacturers Sales Price | 19 | 3.73 |
| 7 | Product Value | 10 | 1.96 |
| 8 | Purchase Price | 5 | 0.98 |
| 10 | Wholesale Cost | 12 | 2.35 |
| 11 | Wholesale Cost Price | 20 | 3.92 |
| 12 | Wholesale Price | 96 | 18.82 |
| 13 | Wholesale Purchase Price | 15 | 2.94 |
| 14 | Wholesale Sales Price | 63 | 12.35 |
| 16 | Factory List Price | 10 | 1.96 |
| 17 | Taxable Sales Price | 6 | 1.18 |
| 18 | $ Per Ounce | 154 | 30.20 |
| 19 | Price Paid By Licensee/Unclassified Acquirer | 10 | 1.96 |
| .n | Not Applicable | 17 | 3.33 |

snus_type:

   1.  Long description: The type of measurement where the law requires the tax on snus to be applied.

---

For additional information on this project visit www.tobacconomics.org

## snus_gendef
Whether a specific OTP is explicitly and separately defined.

| Type: | numeric (byte) |
|---|---|
| Label: | yesno |
| Range: | [0, 1] |
| Unique values: | 2 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 17/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 0 | No | 1 | 0.20 |
| 1 | Yes | 492 | 96.47 |
| .n | Not Applicable | 17 | 3.33 |

## snus_enact
The date upon which the legislature enacted the law on snus tax.

| Type: | numeric daily date (long) |
|---|---|
| Label: | na |
| Range: | 13 Jul 91-24 Jul 13 |
| Unique values: | 82 |
| Unique missing value codes: | 2 |
| Missing .: | 0/510 |
| Missing .*: | 90/510 |

## snus_effect
The date upon which the law on snus tax becomes operative.

| Type: | numeric daily date (long) |
|---|---|
| Label: | na |
| Range: | 01 Jan 92-01 Sep 13 |
| Unique values: | 66 |
| Unique missing value codes: | 2 |
| Missing .: | 0/510 |
| Missing .*: | 90/510 |

## snus_defn
How the law defines snus.

| Type: | numeric (byte) |
|---|---|
| Label: | cat_type |
| Range: | [2, 5] |
| Unique values: | 4 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 17/510 |

For additional information on this project visit www.tobacconomics.org

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 2 | Stand-alone | 25 | 4.90 |
| 3 | With OTPs | 413 | 80.98 |
| 4 | Smokeless | 20 | 3.92 |
| 5 | Moist Snuff | 35 | 6.86 |
| .n | Not Applicable | 17 | 3.33 |

## snus_howtax
How the law taxes snus.

| Type: | numeric (byte) |
|---|---|
| Label: | cat_type |
| Range: | [2, 5] |
| Unique values: | 4 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 17/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 2 | Stand-alone | 73 | 14.31 |
| 3 | With OTPs | 318 | 62.35 |
| 4 | Smokeless | 41 | 8.04 |
| 5 | Moist Snuff | 61 | 11.96 |
| .n | Not Applicable | 17 | 3.33 |

# Smokeless Tobacco Taxation

## smokls_per
Law requires smokeless tobacco to be taxed at percent of some price.

| Type: | numeric (double) |
|---|---|
| Label: | na |
| Range: | [2, 210] |
| Unique values: | 54 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 63/510 |

Examples:

| Value | Label |
|---|---|
| 15 | 15 |
| 25 | 25 |
| 40 | 40 |
| 75 | 75 |

smokls_per:

  1. Long description: Law requires smokeless tobacco generally to be taxed at a percentage of some price (code either by percentage or unit, but not both).

For additional information on this project visit www.tobacconomics.org

## smokls_unit
Law requires smokeless tobacco be taxed based on unit of measure.

| | |
|---|---|
| Type: | numeric (double) |
| Label: | na |
| Range: | [.015, 2.02] |
| Unique values: | 12 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 464/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| .015 | .015 | 10 | 1.96 |
| .0475 | .0475 | 1 | 0.20 |
| .1325 | .1325 | 2 | 0.39 |
| .16 | .16 | 10 | 1.96 |
| .2225 | .2225 | 8 | 1.57 |
| .75 | .75 | 5 | 0.98 |
| 1.1 | 1.1 | 1 | 0.20 |
| 1.13 | 1.13 | 1 | 0.20 |
| 1.16 | 1.16 | 1 | 0.20 |
| 1.19 | 1.19 | 1 | 0.20 |
| 1.22 | 1.22 | 1 | 0.20 |
| 2.02 | 2.02 | 5 | 0.98 |
| .n | Not Applicable | 464 | 90.98 |

smokls_unit:

1. Long description: Law requires smokeless tobacco generally to be taxed based on a unit of measurement (usually amount or weight).  Code either by percentage or unit, but not both.

## smokls_type
The type of measurement where tax on smokeless tobacco is applied.

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | msrmt_type |
| Range: | [2, 19] |
| Unique values: | 16 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 17/510 |

For additional information on this project visit www.tobacconomics.org

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 2 | Cost Price | 10 | 1.96 |
| 3 | Manufacturers Invoice Price | 20 | 3.92 |
| 4 | Manufacturers List Price | 35 | 6.86 |
| 5 | Manufacturers Price | 10 | 1.96 |
| 6 | Manufacturers Sales Price | 29 | 5.69 |
| 7 | Product Value | 10 | 1.96 |
| 8 | Purchase Price | 10 | 1.96 |
| 10 | Wholesale Cost | 20 | 3.92 |
| 11 | Wholesale Cost Price | 20 | 3.92 |
| 12 | Wholesale Price | 140 | 27.45 |
| 13 | Wholesale Purchase Price | 20 | 3.92 |
| 14 | Wholesale Sales Price | 93 | 18.24 |
| 16 | Factory List Price | 10 | 1.96 |
| 17 | Taxable Sales Price | 10 | 1.96 |
| 18 | $ Per Ounce | 46 | 9.02 |
| 19 | Price Paid By Licensee/Unclassified Acquirer | 10 | 1.96 |
| .n | Not Applicable | 17 | 3.33 |

smokls_type:
  1. Long description: The type of measurement where the law requires the tax on smokeless tobacco generally to be applied.

| smokls_enact |  |
|---|---|
| The date on which legislature enacted smokeless tobacco tax law. | |
| Type: | numeric daily date (long) |
| Label: | na |
| Range: | 01 Oct 89-24 Jul 13 |
| Unique values: | 74 |
| Unique missing value codes: | 2 |
| Missing .: | 0/510 |
| Missing .*: | 99/510 |

smokls_enact:
  1. Long description: The date upon which the legislature enacted the law on smokeless tobacco generally tax.

For additional information on this project visit www.tobacconomics.org

## smokls_effect
The date on which law on smokeless tobacco tax becomes operative.

| | |
|---|---|
| Type: | numeric daily date (long) |
| Label: | na |
| Range: | 01 Jul 89-01 Sep 13 |
| Unique values: | 64 |
| Unique missing value codes: | 2 |
| Missing .: | 0/510 |
| Missing .*: | 99/510 |

smokls_effect:

1. Long description: The date on which the law on smokeless tobacco generally tax becomes operative.

## smokls_defn
How the law defines smokeless tobacco generally.

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | cat_type |
| Range: | [2, 4] |
| Unique values: | 3 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 17/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 2 | Stand-alone | 30 | 5.88 |
| 3 | With OTPs | 443 | 86.86 |
| 4 | Smokeless | 20 | 3.92 |
| .n | Not Applicable | 17 | 3.33 |

## smokls_howtax
How the law taxes smokeless tobacco generally.

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | cat_type |
| Range: | [2, 4] |
| Unique values: | 3 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 17/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 2 | Stand-alone | 21 | 4.12 |
| 3 | With OTPs | 427 | 83.73 |
| 4 | Smokeless | 45 | 8.82 |
| .n | Not Applicable | 17 | 3.33 |

For additional information on this project visit www.tobacconomics.org

## Dissolvable Tobacco Products Taxation

| diss_per | |
|---|---|
| **Law requires dissolvables to be taxed at a percentage of some price.** | |
| Type: | numeric (double) |
| Label: | na |
| Range: | [2, 95] |
| Unique values: | 34 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 306/510 |

Examples:

| Value | Label |
|---|---|
| 35 | 35 |
| 95 | 95 |
| .n | Not Applicable |
| .n | Not Applicable |

diss_per:

  1.  Long description: Law requires dissolvable tobacco products to be taxed at a percentage of some price (code either by percentage or unit, but not both).

| diss_unit | |
|---|---|
| **Law requires dissolvables to be taxed based on a unit of measurement.** | |
| Type: | numeric (double) |
| Label: | na |
| Range: | [1.1, 1.87] |
| Unique values: | 8 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 495/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 1.1 | 1.1 | 1 | 0.20 |
| 1.13 | 1.13 | 1 | 0.20 |
| 1.16 | 1.16 | 1 | 0.20 |
| 1.19 | 1.19 | 1 | 0.20 |
| 1.22 | 1.22 | 1 | 0.20 |
| 1.66 | 1.66 | 1 | 0.20 |
| 1.78 | 1.78 | 5 | 0.98 |
| 1.87 | 1.87 | 4 | 0.78 |
| .n | Not Applicable | 495 | 97.06 |

diss_unit:

  1.  Long description: Law requires dissolvable tobacco products to be taxed based on a unit of measurement (usually amount or weight).  Code either by percentage or unit, but not both.

For additional information on this project visit www.tobacconomics.org

The type of measurement where the tax on dissolvables is applied.

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | msrmt_type |
| Range: | [2, 22] |
| Unique values: | 14 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 291/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 2 | Cost Price | 10 | 1.96 |
| 3 | Manufacturers Invoice Price | 10 | 1.96 |
| 4 | Manufacturers List Price | 5 | 0.98 |
| 6 | Manufacturers Sales Price | 20 | 3.92 |
| 7 | Product Value | 10 | 1.96 |
| 10 | Wholesale Cost | 20 | 3.92 |
| 11 | Wholesale Cost Price | 10 | 1.96 |
| 12 | Wholesale Price | 70 | 13.73 |
| 13 | Wholesale Purchase Price | 10 | 1.96 |
| 14 | Wholesale Sales Price | 24 | 4.71 |
| 16 | Factory List Price | 10 | 1.96 |
| 17 | Taxable Sales Price | 4 | 0.78 |
| 18 | $ Per Ounce | 15 | 2.94 |
| 22 | Distributors Price | 1 | 0.20 |
| .n | Not Applicable | 291 | 57.06 |

diss_type:
  1. Long description: The type of measurement where the law requires the tax on dissolvable tobacco products to be applied.

diss_gendef
Whether a specific OTP is explicitly and separately defined.

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | yesno |
| Range: | [0, 1] |
| Unique values: | 2 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 291/510 |

For additional information on this project visit www.tobacconomics.org

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 0 | No | 17 | 3.33 |
| 1 | Yes | 202 | 39.61 |
| .n | Not Applicable | 291 | 57.06 |

## diss_enact
The date upon which the legislature enacted the dissolvables tax.

| | |
|---|---|
| Type: | numeric daily date (long) |
| Label: | na |
| Range: | 13 Jul 91-23 May 13 |
| Unique values: | 35 |
| Unique missing value codes: | 2 |
| Missing .: | 0/510 |
| Missing .*: | 344/510 |

diss_enact:
1. Long description: The date upon which the legislature enacted the law on dissolvable tobacco products tax.

## diss_effect
The date on which the law on dissolvables tax becomes operative.

| | |
|---|---|
| Type: | numeric daily date (long) |
| Label: | na |
| Range: | 01 Jan 92-01 Sep 13 |
| Unique values: | 39 |
| Unique missing value codes: | 2 |
| Missing .: | 0/510 |
| Missing .*: | 344/510 |

diss_effect:
1. Long description: The date upon which the law on dissolvable tobacco products tax becomes operative.

## diss_defn
How the law defines dissolvable tobacco products.

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | cat_type |
| Range: | [2, 4] |
| Unique values: | 3 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 291/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 2 | Stand-alone | 10 | 1.96 |
| 3 | With OTPs | 199 | 39.02 |
| 4 | Smokeless | 10 | 1.96 |
| .n | Not Applicable | 291 | 57.06 |

For additional information on this project visit www.tobacconomics.org

| diss_howtax | |
|---|---|
| How the law taxes dissolvable tobacco products. | |
| Type: | numeric (byte) |
| Label: | cat_type |
| Range: | [2, 5] |
| Unique values: | 4 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 291/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 2 | Stand-alone | 5 | 0.98 |
| 3 | With OTPs | 189 | 37.06 |
| 4 | Smokeless | 20 | 3.92 |
| 5 | Moist Snuff | 5 | 0.98 |
| .n | Not Applicable | 291 | 57.06 |

# E-Cigarette Taxation

| ecig_per | |
|---|---|
| Law requires e-cigarettes to be taxed at a percentage of some price. | |
| Type: | numeric (byte) |
| Label: | na |
| Range: | [70, 95] |
| Unique values: | 2 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 508/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 70 | 70 | 1 | 0.20 |
| 95 | 95 | 1 | 0.20 |
| .n | Not Applicable | 508 | 99.61 |

ecig_per:
   1.  Long description: Law requires e-cigarettes to be taxed at a percentage of some price (code either by percentage or unit, but not both).

| ecig_unit | |
|---|---|
| Law requires e-cigarettes to be taxed based on a unit of measurement. | |
| Type: | numeric (byte) |
| Label: | na |
| Range: | [., .] |
| Unique values: | 0 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 510/510 |

For additional information on this project visit www.tobacconomics.org

| Value | Label | Frequency | Percent |
|---|---|---|---|
| .n | Not Applicable | 510 | 100.00 |

ecig_unit:

  1.  Long description: Law requires e-cigarettes to be taxed based on a unit of measurement (usually amount or weight).  Code either by percentage or unit, but not both.

---

### ecig_type
The type of measurement where the tax on e-cigarettes is applied.

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | msrmt_type |
| Range: | [14, 14] |
| Unique values: | 1 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 508/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 14 | Wholesale Sales Price | 2 | 0.39 |
| .n | Not Applicable | 508 | 99.61 |

ecig_type:

  1.  Long description: The type of measurement where the law requires the tax on e-cigarettes to be applied.

---

### ecig_enact
The date on which legislature enacted the law on e-cigarettes tax.

| | |
|---|---|
| Type: | numeric daily date (long) |
| Label: | na |
| Range: | 22 Oct 12-22 Oct 12 |
| Unique values: | 1 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 508/510 |

---

### ecig_effect
The date upon which the law on e-cigarettes becomes operative.

| | |
|---|---|
| Type: | numeric daily date (long) |
| Label: | na |
| Range: | 22 Oct 12-22 Oct 12 |
| Unique values: | 1 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 508/510 |

For additional information on this project visit www.tobacconomics.org

## ecig_defn
How the law defines e-cigarettes.

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | cat_type |
| Range: | [3, 3] |
| Unique values: | 1 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 508/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 3 | With OTPs | 2 | 0.39 |
| .n | Not Applicable | 508 | 99.61 |

## ecig_howtax
How the law taxes e-cigarettes.

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | cat_type |
| Range: | [3, 3] |
| Unique values: | 1 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 508/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 3 | With OTPs | 2 | 0.39 |
| .n | Not Applicable | 508 | 99.61 |

## ecig_stamp
Is the tax on e-cigarettes proven by affixing a tax stamp?

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | yesno |
| Range: | [0, 0] |
| Unique values: | 1 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 508/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 0 | No | 2 | 0.39 |
| .n | Not Applicable | 508 | 99.61 |

For additional information on this project visit www.tobacconomics.org

## ecig_rk
### Alternatively, is the tax on e-cigarettes proven by record-keeping?

| | |
|---|---|
| Type: | numeric (byte) |
| Label: | yesno |
| Range: | [1, 1] |
| Unique values: | 1 |
| Unique missing value codes: | 1 |
| Missing .: | 0/510 |
| Missing .*: | 508/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 1 | Yes | 2 | 0.39 |
| .n | Not Applicable | 508 | 99.61 |

ecig_rk:

   1.  Long description: Alternatively, is the tax on e-cigarettes proven through required record-keeping, reporting, or another invoice method?

# Citations and Comments

## cite
### Statutory citation(s) for relevant laws related to these OTPs.

| | |
|---|---|
| Type: | string (strL) |
| Missing "": | 6/510 |
| Unique values: | 65 |

Examples:
"D.C. CODE ANN. §§ 47-2401, 47-2402.01 and 47-2001"
"MASS. GEN. LAWS ANN. ch. 64C, §§ 1, 6 and 7"
"N.H. REV. STAT. ANN. §§ 78:1 and 78:7-c "
"S.C. CODE ANN. §§ 12-21-620 and 12-21-800"

cite:

   1.  Long description: Statutory citation(s) for relevant laws related to these other tobacco products.

## Comments
### Comments related to these other tobacco products.

| | |
|---|---|
| Type: | string (strL) |
| Missing "": | 329/510 |
| Unique values: | 45 |

Examples:
""
""
""
"Moist snuff is taxed at a rate of $0.540 $ Per Ounce, effective for tax periods beginning after Dec. 31, 2007."

For additional information on this project visit www.tobacconomics.org

# Census Regions and Divisions

| northeast | | | |
|---|---|---|---|
| Census Region: Northeast | | | |

| Type: | numeric (byte) |
|---|---|
| Label: | yesno_region |
| Range: | [0, 1] |
| Unique values: | 2 |
| Missing .: | 0/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 0 | No | 420 | 82.35 |
| 1 | Yes | 90 | 17.65 |

| midwest | | | |
|---|---|---|---|
| Census Region: Midwest | | | |

| Type: | numeric (byte) |
|---|---|
| Label: | yesno_region |
| Range: | [0, 1] |
| Unique values: | 2 |
| Missing .: | 0/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 0 | No | 390 | 76.47 |
| 1 | Yes | 120 | 23.53 |

| south | | | |
|---|---|---|---|
| Census Region: South | | | |

| Type: | numeric (byte) |
|---|---|
| Label: | yesno_region |
| Range: | [0, 1] |
| Unique values: | 2 |
| Missing .: | 0/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 0 | No | 340 | 66.67 |
| 1 | Yes | 170 | 33.33 |

| west | | | |
|---|---|---|---|
| Census Region: West | | | |

| Type: | numeric (byte) |
|---|---|
| Label: | yesno_region |
| Range: | [0, 1] |
| Unique values: | 2 |
| Missing .: | 0/510 |

For additional information on this project visit www.tobacconomics.org

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 0 | No | 380 | 74.51 |
| 1 | Yes | 130 | 25.49 |

## region
Census Region

| Type: | numeric (byte) |
|---|---|
| Label: | region |
| Range: | [1, 4] |
| Unique values: | 4 |
| Missing .: | 0/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 1 | Northeast | 90 | 17.65 |
| 2 | Midwest | 120 | 23.53 |
| 3 | South | 170 | 33.33 |
| 4 | West | 130 | 25.49 |

## newengland
Division 1: New England

| Type: | numeric (byte) |
|---|---|
| Label: | yesno_division |
| Range: | [0, 1] |
| Unique values: | 2 |
| Missing .: | 0/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 0 | No | 450 | 88.24 |
| 1 | Yes | 60 | 11.76 |

## midatlantic
Division 2: Mid-Atlantic

| Type: | numeric (byte) |
|---|---|
| Label: | yesno_division |
| Range: | [0, 1] |
| Unique values: | 2 |
| Missing .: | 0/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 0 | No | 480 | 94.12 |
| 1 | Yes | 30 | 5.88 |

## eastnorcen
### Division 3: East North Central

| Type: | numeric (byte) |
|---|---|
| Label: | yesno_division |
| Range: | [0, 1] |
| Unique values: | 2 |
| Missing .: | 0/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 0 | No | 460 | 90.20 |
| 1 | Yes | 50 | 9.80 |

## wesnorcen
### Division 4: West North Central

| Type: | numeric (byte) |
|---|---|
| Label: | yesno_division |
| Range: | [0, 1] |
| Unique values: | 2 |
| Missing .: | 0/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 0 | No | 440 | 86.27 |
| 1 | Yes | 70 | 13.73 |

## southatl
### Division 5: South Atlantic

| Type: | numeric (byte) |
|---|---|
| Label: | yesno_division |
| Range: | [0, 1] |
| Unique values: | 2 |
| Missing .: | 0/510 |

| Value | Label | Frequency | Percent |
|---|---|---|---|
| 0 | No | 420 | 82.35 |
| 1 | Yes | 90 | 17.65 |

## eastsocen
### Division 6: East South Central

| Type: | numeric (byte) |
|---|---|
| Label: | yesno_division |
| Range: | [0, 1] |
| Unique values: | 2 |
| Missing .: | 0/510 |

For additional information on this project visit www.tobacconomics.org

| Value | Label | Frequency | Percent |
|-------|-------|-----------|---------|
| 0 | No | 470 | 92.16 |
| 1 | Yes | 40 | 7.84 |

---

**westsocen**
**Division 7: West South Central**

| | | |
|---|---|---|
| Type: | numeric (byte) | |
| Label: | yesno_division | |
| Range: | [0, 1] | |
| Unique values: | 2 | |
| Missing .: | 0/510 | |

| Value | Label | Frequency | Percent |
|-------|-------|-----------|---------|
| 0 | No | 470 | 92.16 |
| 1 | Yes | 40 | 7.84 |

---

**mountain**
**Division 8: Mountain**

| | | |
|---|---|---|
| Type: | numeric (byte) | |
| Label: | yesno_division | |
| Range: | [0, 1] | |
| Unique values: | 2 | |
| Missing .: | 0/510 | |

| Value | Label | Frequency | Percent |
|-------|-------|-----------|---------|
| 0 | No | 430 | 84.31 |
| 1 | Yes | 80 | 15.69 |

---

**pacific**
**Division 9: Pacific**

| | | |
|---|---|---|
| Type: | numeric (byte) | |
| Label: | yesno_division | |
| Range: | [0, 1] | |
| Unique values: | 2 | |
| Missing .: | 0/510 | |

| Value | Label | Frequency | Percent |
|-------|-------|-----------|---------|
| 0 | No | 460 | 90.20 |
| 1 | Yes | 50 | 9.80 |

For additional information on this project visit www.tobacconomics.org

| division | | | 48 |
|----------|---|---|---|
| Census Division | | | |

| Type: | numeric (byte) |
|-------|----------------|
| Label: | division |
| Range: | [1, 9] |
| Unique values: | 9 |
| Missing .: | 0/510 |

| Value | Label | Frequency | Percent |
|-------|-------|-----------|---------|
| 1 | New England (1) | 60 | 11.76 |
| 2 | Middle Atlantic (2) | 30 | 5.88 |
| 3 | East North Central (3) | 50 | 9.80 |
| 4 | West North Central (4) | 70 | 13.73 |
| 5 | South Atlantic (5) | 90 | 17.65 |
| 6 | East South Central (6) | 40 | 7.84 |
| 7 | West South Central (7) | 40 | 7.84 |
| 8 | Mountain (8) | 80 | 15.69 |
| 9 | Pacific (9) | 50 | 9.80 |

For additional information on this project visit www.tobacconomics.org