

TRIBAL TAX POLICIES FOR COMMERCIAL TOBACCO



Increasing taxes on commercial tobacco products is a proven method of improving public health. Studies have shown that a higher tax on commercial tobacco products increases the number of quit attempts by addicted smokers while making commercial tobacco initiation less likely among young people, who are particularly price sensitive.¹

Increasing commercial tobacco taxes also increases government revenue, which can lead to additional public health benefits if the revenue is dedicated to commercial tobacco control efforts or other public health measures.

Tribes have the ability to use their police powers to create a tax on commercial tobacco products or to increase existing taxes. By doing this and not defaulting to a state or local tax, they will exercise their sovereignty and improve the public health. Yet modifying taxes in Indian Country



raises several complex issues. First, any tax increase can be politically challenging. Second, Tribes and Tribal members whose traditions may call for the use of tobacco for ceremonial purposes will likely wish to exclude traditional tobacco products from the tax. For example, a survey of Native communities in Minnesota found that 71 percent of survey respondents have used tobacco for ceremonial prayer or in a

sacred way.² Finally, as with any legal policy, it is important to ensure that taxes on commercial tobacco products are consistent with other sources of Tribal law, such as Tribal constitutions, customary law, and tax compacts. These are just a few of the issues raised by commercial tobacco taxation.

This document is intended to be a resource for Tribal governments and Tribal public health advocates. It highlights and explores several issues raised by Tribal commercial tobacco tax proposals so Tribal governments can realize the public health benefits of increased commercial tobacco taxes and simultaneously protect Tribal sovereignty and cultural practices. Throughout this document, we will refer to findings from a Tribal Tobacco Products Taxation Survey of Tribal health and tax officials completed in May 2016. A complete description of this survey is included at the end of this publication.

The information contained in this document is not intended to constitute or replace legal advice. For this reason, it is imperative that interested parties consult with Tribal legal counsel before moving forward with any policy initiatives.

The Burden of Commercial Tobacco Use

The burden of commercial tobacco use is borne more heavily by American Indian and Alaska Natives (AI/AN) than by other ethnic groups in the United States. In 2015, 21.9 percent of AI/AN adults were current cigarette smokers.³ In contrast, the rate was 16.6 percent for Whites and 16.7 percent for African Americans. The disparity is more extreme compared to other groups: only 10.1 percent of Hispanics and 7.0 percent of Asians smoked cigarettes in 2014. The usage rate for smokeless tobacco is also highest among AI/AN adults,⁴ and the usage rate for cigars is among the highest.⁵ The prevalence of commercial tobacco use among AI/AN individuals varies by region, with use being higher in the Northern Plains than in the Southwest.⁶

Tobacco use is the leading cause of preventable death among AI/AN populations. The high rates of tobacco use among certain AI/AN populations are directly related to the high rates of cardiovascular disease, lung cancer, and other cancers.⁷ Other diseases — such as stroke⁸ and diabetes⁹ — have a higher prevalence among AI/AN populations because of tobacco use. There is no safe level of exposure to commercial tobacco smoke, and the damage from commercial tobacco smoke is immediate. Commercial tobacco abuse prevention and cessation are vital for American Indian and Alaska Native health and well-being.



Public Health Benefits of Increasing Commercial Tobacco Taxes¹⁰

Public health preventative strategies can take many different forms — from community-based outreach and education to clinic-based procedures. From a public health perspective, raising commercial tobacco taxes is one of the most effective policy approaches to reduce tobacco use and initiation. This is particularly true among price-sensitive youth. It is also one of the most effective strategies to reduce tobacco-related health care costs, particularly since the revenue generated from a tax on commercial tobacco products is one of the most reliable and predictable sources of revenue.

Generally, tobacco tax revenue increases dramatically following a significant tax increase and then gradually declines as the rates of youth and adult tobacco use drop in direct response to product price increases.¹¹ However, the gradual decline in revenue remains predictable, tends to be modest, and is more than compensated for by reductions in health care costs and other costs associated with tobacco use. For example, a ten percent increase in price has been

estimated to reduce overall consumption of cigarettes among youth and young adults by about four percent.¹² This reduction in tobacco use directly leads to health cost savings.

Among the most significant public health benefits that result from increasing cigarette taxes are: (1) a decrease in youth smoking rates; (2) a reduction in the number of adults who become addicted to tobacco; (3) an increase in the number of adults who will quit; (4) a decrease in the number of smoking-affected births; (5) a reduction in the number of premature smoking-related deaths; (6) health savings from fewer smoking-affected pregnancies and births; (7) health savings from fewer heart attacks and strokes caused by smoking; and (8) long-term health savings from declines in adult and youth smoking rates.

Although not a comprehensive study, the Tribal Tobacco Products Taxation Survey suggests that many Tribes are not realizing the public health benefits of increasing taxes on commercial tobacco products. Of the 109 Tribal representatives who completed the survey, only 22 percent reported that their Tribes had considered instituting a tax or fee on commercial tobacco products. Only 31 percent reported that their Tribes had considered negotiating a compact or agreement with a state regarding taxation of commercial tobacco.

Laying the Groundwork

As with any policy campaign, many steps must be taken before undertaking a campaign to increase commercial tobacco taxes. First, community concerns need to be addressed. Tax increases are controversial in almost any setting. Responses to the Tribal Tobacco Products Taxation Survey revealed several concerns specific to a commercial tobacco tax increase. One respondent feared “loss of tobacco sales.” Another respondent was “overwhelmed and has other priorities.” One person feared a tax would be regressive. One was concerned that it would impact traditional tobacco use: “The idea of regulating a sacred medicine doesn’t sit well with folks in Indian Country.” One was blunter: “‘Taxes’ is the white man’s practice, not ours.”

These concerns can be addressed — particularly if traditional tobacco products are excluded from the tax — but it is critical that the community be engaged early in the process. One example of engaging the community around tax issues can be found in Navajo Nation. In 2014, Tribal policy makers adopted the Healthy Diné Nation Act, which imposed a two percent tax on unhealthy foods.¹³ The tax has since become known as the “junk food tax.” Prior to adopting this policy, advocates created the Diné Community Advocates Alliance (DCAA).¹⁴ Forming the DCAA proved highly beneficial because the Alliance then became the vehicle for another key community mobilization strategy — outreach and education. The DCAA engaged in myriad activities to build public support for the junk food tax. These included: producing radio PSAs

and other advertising; engaging with policy makers on the issue; providing healthy snacks to policy makers; and holding stakeholder meetings. The Public Health Law Center's publication *Drafting Tribal Public Health Laws and Policies* describes several steps that can be taken early in policy campaigns to increase community buy-in.

In addition to addressing concerns generated by a potential tax on commercial tobacco products, it is important to highlight the benefits. Many Tribal Tobacco Products Taxation Survey respondents acknowledged several, including: "Increasing public health funding for the Tribe through collecting the fee or tax"; "Discouraging the use / buying of tobacco products"; and "Reduction in youth access and increased cessation attempts." One respondent noted that "As a Tribal member, I do not think we utilize our sovereign taxing authority to its fullest extent."

Along with building public support, it is also essential to understand the policy adoption process in your community. There are more than 570 federally recognized Tribes¹⁵ and approximately 400 non-federally recognized Tribes,¹⁶ each with unique governing structures and customs. For example, one survey respondent noted that, in their community, any tax levied on products can be instituted only through a referendum. Other Tribal nations allow policies to be implemented through executive orders.¹⁷

Understanding other relevant sources of law in your community is also a crucial first step in any policy campaign. These sources could include existing Tribal laws, customary laws, or compacts. In the tax context, compacts might be particularly important. One study concluded that fourteen states with Tribal lands have a compact between the state and Tribes addressing issues like revenue collection, distribution of funds, and tax stamps.¹⁸ Similarly, twenty respondents to the Tribal Tobacco Products Taxation Survey stated that they currently have a compact or agreement with a state regarding taxes on commercial tobacco products. These authorities can help you determine the scope of and need for a tax on commercial tobacco products. For example, the compact between the Skokomish Indian Tribe and the State of Washington allows the Tribe to waive the tobacco tax for sales to Tribal members.¹⁹

Finally, it will be important to meet early in the process with relevant government officials, such as Tribal health officials and elected officials. One question to be considered is where revenue from the commercial tobacco tax will be directed. It is often recommended that commercial tobacco tax revenue help fund public health needs. Tribal health officials can help identify the most pressing health needs in your community, and it is critical to discuss the tax with them early in the process. Similarly, elected leaders determine government priorities. It will also be important to meet with the government officials who would be responsible for enforcing the commercial tobacco tax, such as Tribal tax officials and administrators.

Policy Considerations

Several policy questions have already been broached, such as what to do with commercial tobacco tax revenue, the relevance of tax compacts, and enforcement. Below are additional policy issues you will want to consider as part of any campaign to raise commercial tobacco taxes.

Traditional Tobacco

Many Tribal communities have a rich history of traditional or ceremonial tobacco use, which does not carry the same risk of addiction, disease, and death as commercial tobacco use. Because of this, policies intended to discourage the use of commercial tobacco — such as tax policies — should be written to exclude the sale and use of traditional tobacco. The policy should spell out what constitutes traditional tobacco in a manner consistent with Tribal practices. The definition of traditional tobacco should be broad enough to encompass all products used for ceremonial purposes, but not so broad that it limits the effectiveness of the policy.

An example can be found in the smoke-free law of the Cheyenne River Sioux Tribe.²⁰ Prior to drafting the policy, the coalition working on the policy consulted with elders to create a comprehensive definition of “traditional tobacco use” that outlined all the ways the Tribe used traditional tobacco:²¹

“Traditional tobacco use” as defined by the [Cheyenne River Sioux Tribe] Cultural Preservation Office and the Great Plains Tribal Chairman’s Health Board means plants for healing the mind, body, and spirit. There are four plants that are used in Lakota ceremonies: tobacco, sage, sweet grass and cedar. Traditional Tobacco is called “cansasa,” another name is ‘kinikinik’. Cansasa translates to red willow. Tobacco is used: 1) in our sacred pipe in ceremonies and is not inhaled; 2) in its natural form to make tobacco ties for prayer or thanksgiving in times of need; 3) only for special purposes in prayer, offering or rituals; 4) as an offering to an elderly when we need his or her help, advice or prayer; 5) as an offering when we see the sacred eagle in the sky, as the eagle is the intercessor to Tunkasila, Great Spirit; 6) as an offering to the drum at pow-wows to give special blessing to the heartbeat of the nation and onto the singers at the drum; 7) as an offering when a person asks someone to do a ceremony such as naming — hunka-pipe ceremony, singing-sweat lodge or any of the Lakota ceremonies; 8) as an offering to a person as a way to ask for forgiveness to heal bad feeling when emotions are hurt; 9) as an offering or to an elderly to seek knowledge and to show appreciation to that person for sharing. Traditional tobacco is never abused because it is in its natural form without additives.²²

If the Cheyenne River Sioux Tribe were to adopt a tax on commercial tobacco products, this definition could presumably be used to describe products to which the tax does **not** apply. Any Tribe considering adopting a tax on commercial tobacco products with a tradition of ceremonial tobacco use should consult with elders and other knowledgeable parties to determine how tobacco is used ceremonially in the community. Some Tribes may use commercial tobacco products in ceremonial settings; a tobacco tax may not be appropriate in these communities.

Tax Rates

Non-tribal jurisdictions typically tax cigarettes on a per-unit basis.²³ Because of the variety of products, however, the taxation of non-cigarette commercial tobacco products is more complicated. The two most common schemes are specific taxes, which impose a fixed-dollar tax on a specific quantity of a tobacco product, and *ad valorem* taxes — also called percentage-of-price taxes.²⁴ An example of a specific tax on smokeless tobacco would be \$1.00 per ounce. An example of an *ad valorem* tax on the same product, in contrast, would be 35 percent of the wholesale price. Commercial tobacco companies often prefer specific taxes, because products are taxed at a lower rate relative to conventional cigarettes and do not keep up with inflation. For the same reason, public health advocates often recommend that non-cigarette commercial tobacco products be taxed on an *ad valorem* basis, with a rate set at a level comparable to conventional cigarettes.

Electronic Nicotine Delivery Systems (ENDS) (E-Cigarettes)

There are strong policy arguments for taxing electronic nicotine delivery systems (ENDS), or e-cigarettes, and all the requisite components and ingredients similarly to the way conventional commercial tobacco products are taxed. Because of the cost to produce synthetic nicotine, most ENDS contain nicotine that is derived from commercial tobacco.²⁵ ENDS contain potentially harmful ingredients,²⁶ may facilitate commercial tobacco initiation, and may make cessation more difficult.²⁷ Finally, there is no history of traditional or ceremonial use of ENDS.

If ENDS are included in a commercial tobacco tax, several policy decisions need to be made. First, it must be determined which products are subject to the tax. The umbrella term “ENDS” (or “e-cigarettes”) may include disposable products, refillable cartridges, liquid nicotine, batteries, carrying cases, and more. Presumably, the tax should be applied to disposable products, refillable cartridges, and liquid nicotine, but it becomes less certain beyond that. A sample comprehensive definition of ENDS might be as follows:

“Electronic smoking device” means any device that may be used to deliver any aerosolized or vaporized substance, whether or not the substance contains nicotine, to the person

inhaling from the device, including, but not limited to, an e-cigarette, e-cigar, e-pipe, vape pen or e-hookah. Electronic smoking device includes any component, part, accessory, and any substance that may be aerosolized or vaporized by such device, whether or not any of these are sold separately. Electronic smoking device does not include drugs, devices, or combination products authorized for sale by the U.S. Food and Drug Administration, as those terms are defined in the Federal Food, Drug and Cosmetic Act.

This definition uses the term “electronic smoking device” rather than “e-cigarette” because the latter is basically a marketing term with no consistent application. Further, products sold as an “e-cigarette” may not contain nicotine and may be used for other substances, such as marijuana. This definition also includes an exemption for genuine cessation products, because taxing those as commercial tobacco products would result in proven medical treatment becoming less affordable.

ENDS also raise difficult questions related to the tax rate and how the tax should be structured. There is debate within the public health community about whether the ENDS tax rate should be set at a level comparable to that of conventional cigarettes. Unless it is conclusively demonstrated that ENDS pose little risk of tobacco initiation or continuation, it would seem preferable to tax them at the same rate as other tobacco products. Although some jurisdictions have considered basing the tax rate on volume of liquid nicotine or the concentration of nicotine, a more effective ENDS tax would be in the form of an ad valorem tax (based on the value of the product) assessed on the final product. This makes enforcement less complicated and includes an automatic inflationary adjustment if the price increases.

Other Non-Cigarette Commercial Tobacco Products

A variety of other non-cigarette commercial tobacco products raise unique issues in the taxation context. Over the last decade, commercial tobacco product manufacturers have taken advantage of these issues to have their products sold at lower prices. For example, commercial tobacco companies have re-branded roll-your-own cigarette tobacco as pipe tobacco to take advantage of more favorable tax rates. Some jurisdictions tax smokeless tobacco according to its weight, which leads to taxes that are comparatively less than conventional cigarette taxes and that do not keep up with inflation. Some products have been sold as little cigars, even though they are virtually indistinguishable from conventional cigarettes.

Because of all these issues, public health advocates often recommend applying a single percentage-of-price tax to all non-cigarette commercial tobacco products that is comparable to the tax rate for conventional cigarettes. This reduces the incentive for commercial tobacco manufacturers to manipulate product design and labeling to achieve a more favorable tax rate. It also ensures that the price of products stays consistent with inflation.

Conclusion

Listed below is a sampling of free resources available to support Tribal policy development in the areas highlighted in this guide. Please feel free to contact the [National Indian Health Board](#), [National Native Network](#), or [Public Health Law Center](#) with any questions about the information included in this guide or to discuss specific concerns you may have about the taxation of commercial tobacco products or cigarettes. The information contained in this document is not intended to constitute or replace legal advice.

Additional Resources

The Burden of Commercial Tobacco Use

- National Native Network, "Tobacco Use Prevalence," <http://keepitsacred.itcml.org/tobacco-and-tradition/tobacco-abuse-prevalence>
- Campaign for Tobacco-Free Kids, American Indian / Alaska Natives & Tobacco Use, <https://www.tobaccofreekids.org/research/factsheets/pdf/0251.pdf>
- Centers for Disease Control and Prevention, American Indians/Alaska Natives and Tobacco Use, <https://www.cdc.gov/tobacco/disparities/american-indians/index.htm>
- The Health Consequences of Smoking: A Report of the Surgeon General (2004), https://www.cdc.gov/tobacco/data_statistics/sgr/2004/index.htm

Public Health Benefits of Increasing Commercial Tobacco Taxes

- Tobacco Control Legal Consortium, *State Taxation of Cigarettes*, <http://www.publichealthlawcenter.org/sites/default/files/resources/tclc-guide-state-taxation-cigs-2012.pdf>
- Tobacco Control Legal Consortium, *State Taxation of Non-Cigarette Tobacco Products*, <http://www.publichealthlawcenter.org/sites/default/files/resources/tclc-guide-state-tax-OTP-2012.pdf>
- American Cancer Society Cancer Action Network, *Saving Lives, Saving Money: A State-by-State Report on the Health and Economic Impact of Tobacco Taxes* (2011), <https://www.acscan.org/sites/default/files/docs/acscan-tobacco-taxes-report.pdf>

Laying the Groundwork

- Public Health Law Center, *Drafting Tribal Public Health Laws and Policies*, <http://www.publichealthlawcenter.org/sites/default/files/resources/fs.tribal.health.policies.July2015.pdf>

Additional Resources on Traditional Tobacco

- National Native Network, "[Traditional Tobacco](#)"
- ClearWay Minnesota,SM "[Keep Tobacco Sacred](#)"

Additional Resources on Tax Rates

- Tobacco Control Legal Consortium, [State Taxation of Cigarettes](#)
- Tobacco Control Legal Consortium, [State Taxation of Non-Cigarette Tobacco Products](#)
- Tobacco Control Legal Consortium, [Tobacco Tax Basics: An Introduction to Key Considerations for States](#)

Additional Resources on E-Cigarettes

- Presentation at National Indian Health Board Tribal Public Health Summit, "[Drafting Tribal Laws to Regulate E-Cigarettes as an Emerging Public Health Concern](#)"
- Tobacco Control Legal Consortium, *E-Cigarette Taxation: Frequently Asked Questions*, <http://www.publichealthlawcenter.org/sites/default/files/resources/tclc-fs-ecig-taxation-2015.pdf>

Additional Resources on Other Non-Cigarette Commercial Tobacco Products

- Tobacco Control Legal Consortium, [State Taxation of Non-Cigarette Tobacco Products](#)
- Tobacco Control Legal Consortium, [Tobacco Tax Basics: An Introduction to Key Considerations for States](#)



Tribal Tobacco Products Taxation Survey Results Summary

June 2016



ABOUT THE SURVEY

The Tribal Tobacco Taxation Survey was developed through a collaboration between the National Indian Health Board (NIHB), National Native Network (NNN), Public Health Law Center (PHLC), and the Michigan Public Health Institute (MPHI). The purpose of this survey was to scan the landscape of tribal commercial tobacco tax agreements and gather information about the status of such agreements. The intent is to use the results to inform a series of educational materials describing various aspects of tribal regulation of commercial tobacco products which may be helpful for Tribes seeking to exercise tribal sovereignty to address public health problems posed by commercial tobacco.



METHODS

The survey questionnaire had 10 multiple choice questions and three text response questions. Participants were asked to provide their contact information at the end of the survey if they were willing to be interviewed about their survey answers. The link to the online survey was distributed through partner agencies' email distribution lists, newsletters, and social media, and also promoted at various events. The online survey was open from April 8, 2016 to May 13, 2016. Survey data was collected and stored in Qualtrics, a secure, electronic survey system managed by MPHI.

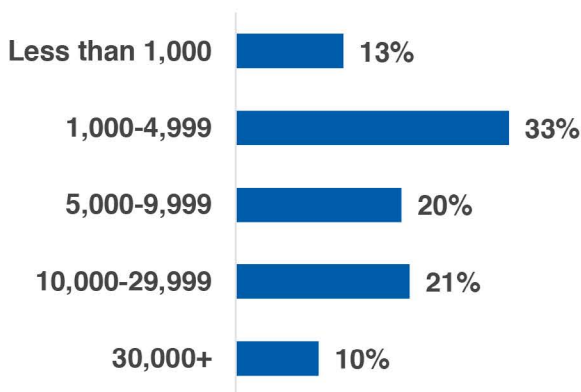


RESULTS

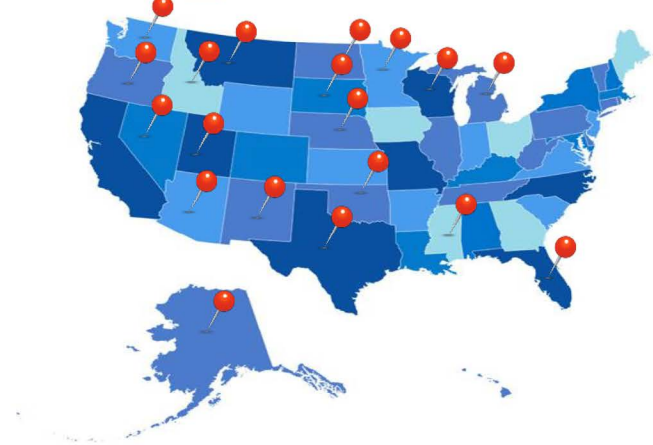
The Tribal Tobacco Tax Survey was opened by 179 potential participants. A total of 106 people actually answered the survey.

Tribes from 19 out of 50 states were represented within the survey. The majority (33%, n=70) reported their tribe's enrollment size between 1,000 and 4,999 members. Participants held a variety of roles in their Tribe, with the majority of participants identifying as tribal health department staff. Other roles included: elected tribal leaders, tribal health department directors, IHS employees, community members, and tribal health consultants.

Member Size of Tribe



States of Participants' Tribes



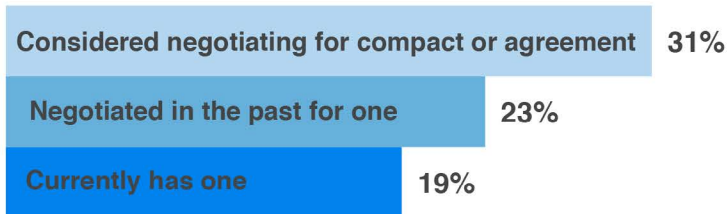


COMMERCIAL TOBACCO PRODUCTS: COMPACTS, AGREEMENTS, & TAXES

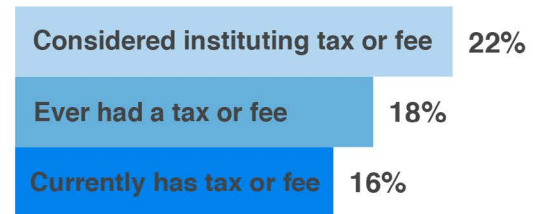
Nearly one-third (31%, n=106) of participants reported their Tribe had ever considered negotiating a compact or agreement with a state regarding taxation on commercial tobacco, including e-cigarettes. Of all survey participants' Tribes, about one-quarter (23%, n=106) had negotiated a compact or state agreement. About 19% (n=106) of participants said their Tribe had a current compact or agreement with a state regarding taxes on commercial tobacco products.

One in five (22%, n=106) of participants reported their Tribe had considered instituting a tax or fee on commercial tobacco products, and over 18% of participants reported their Tribe has ever instituted a tax or fee on commercial tobacco products. About 16% (n=106) of participants said their Tribe had a current tax or fee in place.

Compact or Agreement with a state regarding taxation on commercial tobacco



Tax or Fee on commercial tobacco products



Participants were asked for the primary reasons why their Tribe(s) have not considered instituting a tax or fee on commercial tobacco products. Themes that emerged in the answers included not instituting a tax or fee on commercial tobacco products because of reasons related to revenue for casinos and their Tribes' general concerns about the way taxation is perceived by their Tribal community.

“As long as that tax on the reservation is returning to the reservation, it will put money back into the community. For some, it will help them quit smoking.”

When asked about their current efforts in tobacco control and cancer prevention, 43% (n=76) of participants reported they personally dedicated time or effort working on both tobacco control and cancer prevention activities.

Additionally, 24 participants provided their contact information, in agreement to have someone contact them to do an interview to learn more about the taxation of commercial tobacco products.

“[We are] overwhelmed and have other priorities. [We] consider this to be a health issue and not a tribal issue.”

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LIMITATIONS

The Tribal Tobacco Taxation Survey was not distributed to a specific list of identified participants, nor were participants randomly sampled. The survey was created with open access, meaning anyone could take the survey, with various professional backgrounds and knowledge on Tribal taxation methods, and Tribal organizations in general. This limits the ability of the data to represent Tribes broadly. Further, the accuracy of the information reported depends on the individual participants' knowledge of their Tribes' tax laws and status, and inaccuracies may exist.

This report summary was prepared by the Michigan Public Health Institute. For more information about the results of this survey, please contact: Shannon Laing, slaing@mphi.org.

For resources and tools, please visit www.keepitsacred.org or email NNN@itcml.org

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The Public Health Law Center provides information and legal technical assistance on issues related to public health. The Center does not provide legal representation or advice. This document should not be considered legal advice.

Endnotes

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- 3 Ctrs. for Disease Control & Prevention, *Cigarette Smoking in the US*, https://www.cdc.gov/tobacco/data_statistics/fact_sheets/fast_facts/index.htm.
- 4 Ctrs. for Disease Control & Prevention, *Smokeless Tobacco Use in the United States*, https://www.cdc.gov/tobacco/data_statistics/fact_sheets/smokeless/use_us/index.htm.
- 5 Ctrs. for Disease Control & Prevention, *Cigars*, https://www.cdc.gov/tobacco/data_statistics/fact_sheets/tobacco_industry/cigars/ (7.5 percent for African American adults, 6.7 percent for AI/AN adults).
- 6 Patricia Nez Henderson et al., *Correlates of Cigarette Smoking Among Selected Southwest and Northern Plains Tribal Groups: The AI-SUPERPPF Study* (2005), <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC1449270>.
- 7 David Espey, *Leading Causes of Death and All-Cause Mortality in American Indians and Alaska Natives*, 104 AM. J PUBLIC HEALTH S303-S311 (2014), <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC4035872>.
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- 10 This section is taken nearly verbatim from Tobacco Control Legal Consortium, *State Taxation of Non-Cigarette Tobacco Products* (2012), <http://www.publichealthlawcenter.org/sites/default/files/resources/tclc-guide-state-tax-OTP-2012.pdf>, and Tobacco Control Legal Consortium, *State Taxation of Cigarettes* (2012), <http://www.publichealthlawcenter.org/sites/default/files/resources/tclc-guide-state-taxation-cigs-2012.pdf>.
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- 19 Snokomish Indian Tribal Tobacco Control and Tax Ordinance, Section Two, 4.06.020(a), Compact with Washington State, <http://www.skokomish.org/wp-content/uploads/2017/07/STC-4.06.pdf>.
- 20 Cheyenne River Sioux Tribe, Ordinance No. 75, The Cheyenne River Sioux Tribe Smoke-Free Air Act of 2015.
- 21 The Canli Coalition of the Cheyenne River Sioux Tribe, *Timeline and Resource Guide for Tobacco Policy Change*, <https://www.missouri-breaks.com/canli-guide>.
- 22 Ordinance No. 75, *supra* 20, at Sec. 3(B).
- 23 Tobacco Control Legal Consortium, *State Taxation of Cigarettes* (2012), <http://www.publichealthlawcenter.org/sites/default/files/resources/tclc-guide-state-taxation-cigs-2012.pdf>.
- 24 Tobacco Control Legal Consortium, *State Taxation of Non-Cigarette Tobacco Products* (2012), <http://www.publichealthlawcenter.org/sites/default/files/resources/tclc-guide-state-tax-OTP-2012.pdf>.
- 25 See, e.g., *E-Cigs are Going Tobacco-Free With Synthetic Nicotine*, June 27, 2016, WIRED.COM, <https://www.wired.com/2016/06/vaping-industry-wants-go-post-tobacco-synthetic-nicotine>.
- 26 Nathan Cobb et al., *Novel Nicotine Delivery Systems and Public Health: The Rise of the "E-Cigarette,"* 100 AM. J. PUB. HEALTH, 2340-42 (2010).
- 27 Am. Heart Ass'n et al., *Electronic Cigarettes: A Policy Statement From the American Heart Association* (August 2014), <http://circ.ahajournals.org/content/130/16/1418.full.pdf?download=true>.