



Predicted Impact on Youth Smoking from Increasing the Cigarette Tax in Nebraska

Center for Health Policy

Mission: The Center for Health Policy evaluates policies and conducts research to improve population health and the efficiency and effectiveness of the healthcare system in Nebraska and the United States.

UNMC Center of Health Policy
984350 Nebraska Medical Center
Omaha, NE 68198-4350
<http://www.unmc.edu/publichealth/chp/>

Fernando A. Wilson, PhD
Nizar K. Wehbi, MD
Jamie Larson, MBA
Li-Wu Chen, PhD

March 2017

Table 1. Cigarette excise taxes in dollars per pack in Nebraska and neighboring states, 2017

State	Tax, \$	Rank Among All States and DC
Nebraska	0.64	41
Colorado	0.84	38
Iowa	1.36	29
Kansas	1.29	32
Minnesota	3.04	7
Missouri	0.17	51
South Dakota	1.53	27
Wyoming	.60	43
United States, average	1.69	N/A

Source: Campaign for Tobacco-Free Kids¹

Background

Currently, the cigarette tax is 64 cents per pack in Nebraska compared to the national average of \$1.69 per pack.¹ In national rankings of cigarette excise taxes, Nebraska is ranked 41st, a decrease from 39th last year (Table 1).¹ A recent proposal in the Nebraska Unicameral Legislature (LB438) seeks to increase the cigarette excise tax by \$1.50. This report updates a 2015 report by Wilson and colleagues to analyze the impact of LB438 on youth smoking in Nebraska.²

Self-Reported Smoking Among Youth

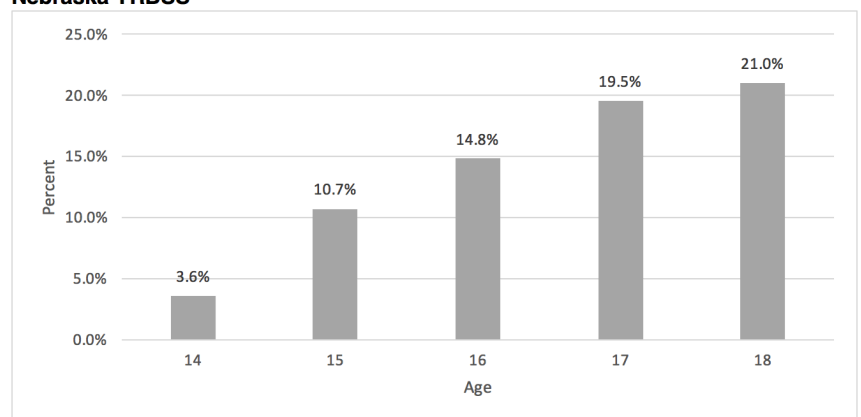
We used data from the 2015 Youth Risk Behavior Surveillance System (YRBSS) to examine the percentage of youth aged 14-18 who report being smokers in the State of Nebraska. The YRBSS is an annual state survey of high school students.³ A youth is defined as a current smoker if he/she smoked on at least one day within the previous 30 days of the survey. Figure 1 indicates that the percentage of youth current smokers in Nebraska increases substantially with age, rising from 3.6% at age 14 to 21.0% by age 18. Overall, our data suggest that 31.4% of all youth in this age range (approximately 26,800 youth) have tried cigarettes at least once. Furthermore, 13.2% of youth aged 14-18 (approximately 11,300 youth) are current smokers.

Impact of Increasing the Cigarette Tax

Following the methodology of Wilson et al(2015), we analyzed our data to predict the impact of LB438 on youth smoking in

Nebraska.² Prior research cited by the American Cancer Society estimates that a 10% increase in cigarette prices results in a 6.5% decrease in youth smoking rates.⁴⁻⁵ Based on this, our analysis predicts that an increase in the cigarette tax of \$1.50 per pack will result in 2,190 fewer youth current smokers aged 14-18 in Nebraska. Previous studies show that the average adult smoker first tried cigarettes at age 16.⁶ Thus, we anticipate that LB438 will have significant benefits in reducing long-term cigarette use among youth in Nebraska.

Figure 1. Percent of high school students who currently smoke (N=1,591), 2015 Nebraska YRBSS



YRBSS, Youth Risk Behavior Surveillance System



REFERENCES

1. Campaign for Tobacco-Free Kids. State Cigarette Excise Tax Rates & Rankings. Available at: <https://www.tobaccofreekids.org/research/factsheets/pdf/0097.pdf>. Accessed March 15, 2017.
2. Wilson FA, Larson J, Chen LW. The Economic Impact of Increasing Cigarette Taxes in the State of Nebraska. Omaha, NE: College of Public Health; October 11, 2015.
3. Centers for Disease Control and Prevention. Youth Risk Behavior Surveillance System (YRBSS). Available at: <https://www.cdc.gov/healthyyouth/data/yrebs/>. Accessed March 15, 2017.
4. American Cancer Society Cancer Action Network. Saving Lives, Saving Money. A state-by-state report on the health and economic impact of tobacco taxes. Available at: <https://www.acscan.org/sites/default/files/docs/acscan-tobacco-taxes-report.pdf>. Accessed March 15, 2017.
5. Chaloupka F, Tauras JA. The Impact of State Cigarette Excise Tax Increases on Cigarette Smoking, Cigarette Excise Tax Revenues, Smoking Attributable Deaths, and Related Health Care Costs. Prepared for the American Cancer Society Cancer Action Network; May 2011.
6. Wilson FA, Wehbi NK, Mosalpuria K, Chen LW. Raising the Minimum Legal Sales Age for Tobacco Products in Nebraska. Omaha, NE: Center for Health Policy; December 2016.

AUTHOR INFORMATION

Fernando A. Wilson, PhD, is Associate Professor in the Department of Health Services Research and Administration at the UNMC College of Public Health, and Acting Director of the UNMC Center for Health Policy.

Nizar K. Wehbi, MD, is Assistant Professor in the Department of Health Services Research and Administration at the UNMC College of Public Health, and Acting Deputy Director of the UNMC Center for Health Policy.

Jamie Larson, MBA, is a graduate assistant in the Department of Health Services Research and Administration at the UNMC College of Public Health.

Li-Wu Chen, PhD, is Professor and Chair of the Department of Health Services Research and Administration at the UNMC College of Public Health.

FUNDING INFORMATION

This policy brief was developed with in-kind support from the UNMC College of Public Health.

SUGGESTED CITATION

Wilson FA, Wehbi NK, Larson J, Chen LW. *Predicted Impact on Youth Smoking from Increasing the Cigarette Tax in Nebraska*. Omaha, NE: UNMC Center for Health Policy; 2017.

CONFLICT OF INTERESTS

None

DISCLAIMER

The views expressed herein are those of the authors and do not necessarily reflect the views of collaborating organizations or funders, or of the Regents of the University of Nebraska.

CONTACT INFORMATION

Fernando A. Wilson, PhD
Acting Director
UNMC Center for Health Policy
984350 Nebraska Medical Center
Omaha, NE 68198-4350
fernando.wilson@unmc.edu
<http://www.unmc.edu/publichealth/chp/>