

# Tobacco Taxes In Alaskan Communities

A toolkit for implementing local tobacco taxes in Alaskan communities



**Tobacco Taxes in Alaskan Communities**  
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**State of Alaska - Tobacco Prevention and Control Program**

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## Preface

Tobacco price increases are one of the most effective ways to reduce youth tobacco initiation and consumption. Price increases also give people a reason to reduce consumption or quit altogether.

**Tobacco use kills Alaskans.** Efforts to reduce the death and disease caused by tobacco in Alaska must be taken.

In Alaska, local communities can establish tobacco taxes. These taxes have a two-fold benefit:

- Reduce overall consumption and youth initiation by increasing the price of cigarettes and other tobacco products.
- Provide new revenue that can be used to fund community programs.

In short, **tobacco taxes are a “WIN-WIN” for Alaskan communities.** This toolkit is intended to help community coordinators and leaders decide if a tobacco tax is right for their community and help guide them through the process.

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# Tobacco Taxes in Alaskan Communities

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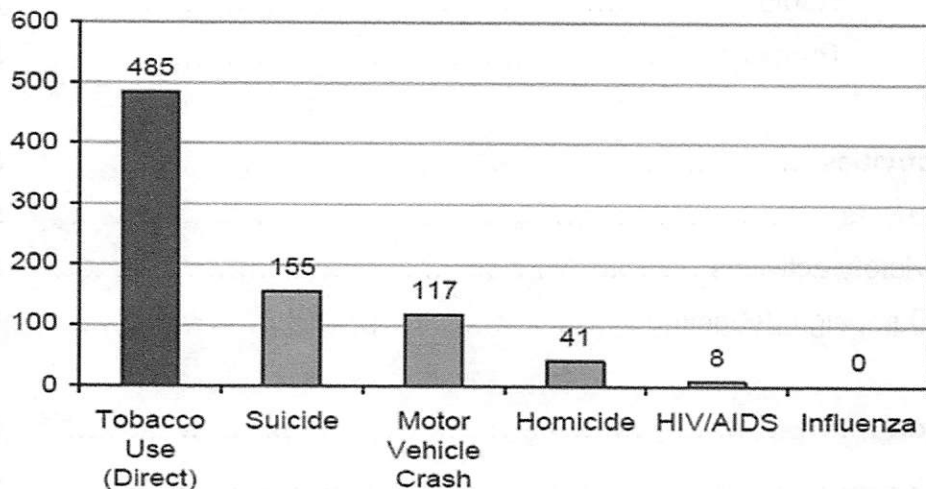
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### The toll of tobacco in Alaska

Smoking kills more people than alcohol, AIDS, car crashes, illegal drugs, murders, and suicides combined -- and thousands more die from other tobacco-related causes, such as fires and smokeless tobacco use.

The data about death and disease (mortality and morbidity) due to the consumption of smokeless tobacco is more limited than the data for cigarette consumption. Smokeless tobacco, (chew, or iqmik) is known to cause cancer in the mouth, larynx, and esophagus, increased blood pressure, gum and tooth disease, including cavities and leukoplakia

**Number of Deaths Due to Selected Causes,  
Alaska, 2004**



Sources: Alaska Bureau of Vital Statistics (deaths); Alaska Behavioral Risk Factor Surveillance System (smoking prevalence), combined Modified and Standard BRFSS Surveys; CDC, Smoking Attributable Morbidity, Mortality, and Economic Costs.



## **Tobacco use in Alaska**

High school students who currently smoke **19.2% (8,900)**

Male high school students who use smokeless or spit tobacco **15.6%**

Female high school students who use smokeless or spit tobacco **6.2%**

Kids (under 18) who become new daily smokers each year **1,100**

Kids exposed to secondhand smoke at home **47,000**

Packs of cigarettes bought or smoked by kids each year **1.8 million**

Adults in Alaska who smoke **25.0% (118,800)**

## **Deaths in Alaska from smoking**

Adults who die each year from their own smoking **485**

Kids now under 18 and alive in Alaska who will ultimately die prematurely from smoking **18,000**

Adults, children, & babies who die each year from others' smoking (secondhand smoke & pregnancy smoking) **90 to 160**

## **The monetary cost to Alaskans**

Annual health care costs in Alaska directly caused by smoking **\$169 million**

Portion covered by the state Medicaid program **\$77 million**

Residents' state & federal tax burden from smoking-caused government expenditures **\$647 per household**

Smoking-caused productivity losses in Alaska **\$157 million**

Source: Campaign for Tobacco Free Kids [CTFK], 2005

## Why establish a tobacco tax?

“Higher taxes induce quitting, prevent relapse,  
reduce consumption and prevent starting”

(Chaloupka, 2000, pg. 4)



[http://community.iexplore.com/photos/journal\\_photos/Sitka\\_from\\_Bridge.jpg](http://community.iexplore.com/photos/journal_photos/Sitka_from_Bridge.jpg)

### **Good for the community**

In cities and states across the nation, tobacco taxes are being implemented to serve several needs in the communities. By raising the price of tobacco products, we can improve the health of Alaskans, and reduce tobacco caused illness as well as the associated costs. Individual communities can also use tobacco tax revenue to provide necessary services.

**The U.S. Centers for Disease Control & Prevention estimates that Smoking-caused health costs total \$10.28 per pack sold and consumed in the United States. (Centers for Disease Control and Prevention [CDC], 2007)**

Community resources that are strained to capacity can also benefit by reduced smoking rates due to tobacco price increases. Medical services, volunteer organizations, and related health or social service agencies will benefit from the improved health of the community as smoking is reduced.



### **Prevent Youth Initiation**

It is estimated that each day, approximately 4000 kids try their first cigarette. Every day, about 1000 kids under the age of 18 become regular daily smokers. Tobacco use is considered a pediatric epidemic, since most regular smokers begin before the age of 19. Very few regular smokers start as adults.

Making access to cigarettes as inconvenient, difficult, and expensive not only reduces the number of new youth smokers, but also reduces the number of cigarettes consumed

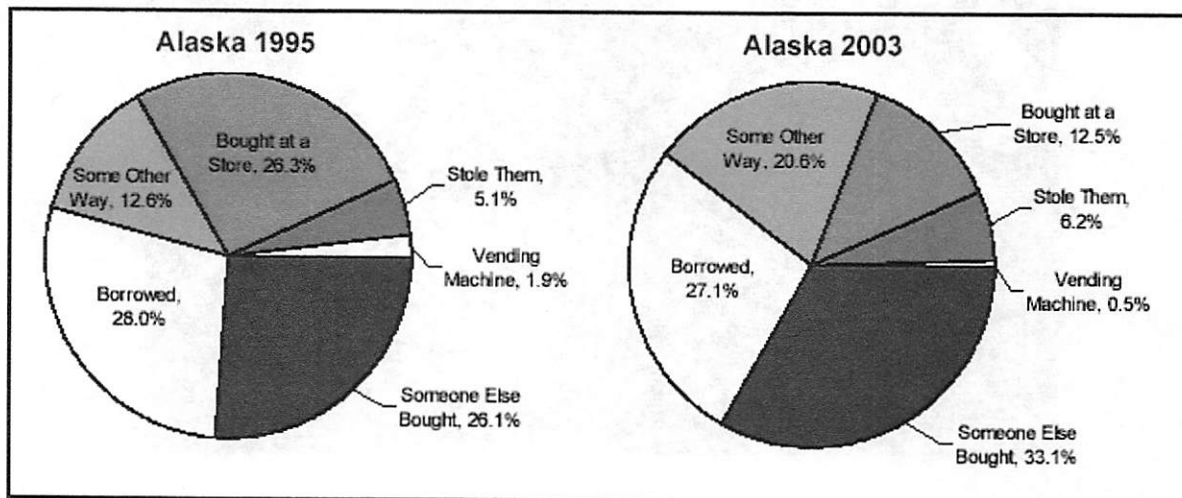
by kids who continue to smoke. Because youth purchases are a major source of cigarettes smoked by kids, increasing cigarette prices has been shown to reduce youth smoking.

Aggressive enforcement against businesses that sell cigarettes illegally to kids has resulted in a significant decline in underage sales of tobacco products.

*Youth Risk Behavior Survey - 2003*

**Where are Students Getting Cigarettes?**

Among Alaska students, 12.5% report purchasing cigarettes at a store, a reduction of over 50% from 26.3% in 1995. This compares to 13.1% of U.S. students who report purchasing cigarettes at a store. The majority of students report getting their cigarettes by borrowing them from someone else (27.1%) or having someone else buy them (33.1%).



(State of Alaska, 2003, p. 15)



### **Encourage Cessation**

The majority of Alaskan adult smokers want to quit, and nearly half of those who smoke every day tried to quit in the last 12 months. (State of Alaska, 2006) In our Alaskan communities, we can help by reducing exposure to smoking and raising the price of tobacco products. It has been shown that for every ten percent increase in the price of tobacco, there is a four percent reduction in adult tobacco consumption and a seven percent reduction in youth tobacco consumption.

### **Lower adult tobacco use**

Increases in cigarette excise taxes are an effective policy tool to promote smoking cessation efforts among adults, and to reduce the average cigarette consumption among continuing smokers.



## Revenue for your community

Many Alaskan communities need revenue to support essential local government and services. Each year cities and villages across Alaska are forced to diminish or cut vital services such as health programs, fire protection, recreation etc.

Tobacco taxes can generate much needed revenue. States that increase their cigarette taxes have consistently raised more revenue than they have lost due to smoking declines. (Farrelly, Nimsch, & James, 2003, p. 12)

In Alaska, several communities have enacted a tax on tobacco products. Table shows annual revenue as well as how these communities are using those funds:

COMMUNITY	TOBACCO TAX RATE (per pack)	2006 REVENUE	INFORMATION SOURCE	REVENUE USE
Anchorage	\$1.30	\$16,428,165	<a href="http://www.muni.org/treasury/Content/treasury/TaxStatisticsAndReports.cfm">www.muni.org/treasury/Content/treasury/TaxStatisticsAndReports.cfm</a>	Property tax relief
Fairbanks			<a href="http://www.dced.state.ak.us/dca/osa/pub/06AKTax_Tab2.pdf">www.dced.state.ak.us/dca/osa/pub/06AKTax_Tab2.pdf</a>	
City of	8%	\$640,319		General fund
Borough	8%	\$1,013,892		Property tax relief
Juneau	\$.30	\$473,922	<a href="http://www.dced.state.ak.us/dca/osa/pub/06AKTax_Tab2.pdf">www.dced.state.ak.us/dca/osa/pub/06AKTax_Tab2.pdf</a>	\$50,000 tobacco program – remainder to general fund
Sitka	\$1.00	\$374,894.17	(M. Parmelee, 5-14-07, City of Sitka, Sales Tax Clerk)	Sitka Community hospital – including cessation program



### **Tobacco taxes save lives**

The power of tobacco taxes to reduce consumption is recognized by the tobacco industry. Below are some statements, made by tobacco company executives that have been documented by Campaign for Tobacco Free Kids: (Lindblom, 2007, p. 1)

- Philip Morris: *When the tax goes up, industry loses volume and profits as many smokers cut back.*
- Philip Morris: *It is clear that price has a pronounced effect on the smoking prevalence of teenagers, and that the goals of reducing teenage smoking and balancing the budget would both be served by increasing the Federal excise tax on cigarettes.*
- Philip Morris: *A high cigarette price, more than any other cigarette attribute, has the most dramatic impact on the share of the quitting population...price, not tar level, is the main driving force for quitting.*
- Loews/Lorillard Tobacco: *Significant increases in federal and state excise taxes on cigarettes . . . have, and are likely to continue to have, an adverse effect on cigarette sales*



### **Can your community tax tobacco?**

Alaskans can levy taxes at a local level.

- There are approximately 354 communities in Alaska, many of which still remain unincorporated. There are 162 incorporated municipalities (local governments). Of those 162, 16 are incorporated into boroughs and the remainders are incorporated as cities.
- Of the 16 boroughs, 12 levy a property tax.
- Only 13 cities located outside of boroughs levy a property tax. Therefore, only 25 municipalities in Alaska (either cities or boroughs) levy a property tax.
- 100 municipalities (reporting) levy a general sales tax. Sales tax rates range from 1% to 7%.
- The "typical" sales tax ranges from 3%-5%.
- Other types of local taxes levied are raw fish taxes, hotel/motel "bed" taxes, severance taxes, liquor and tobacco taxes, gaming (pull tabs) taxes and fuel transfer taxes.
- In 2006, local governments generated approximately \$1.13 billion in revenues from property, sales and severance taxes. Of that amount \$904.5 million was from property taxes. (State of Alaska, Office of the State Assessor, n.d.)



## What type of local government do you have?

The State of Alaska's Constitution, Article X, Section 2, provides that two forms of local government, cities and organized boroughs, form the basic structure of Alaska's Municipal Government. Both cities and boroughs are municipal corporations and political subdivisions of the State of Alaska. (AS 29.04.010 -.020)

Alaska's Constitution also requires that the entire state be divided into **organized** or **unorganized boroughs**, based on standards such as natural geographic boundaries, economic viability, and common interests. (Article X, Section 3) For the most part, organized boroughs were formed in those areas where economies were better developed. The large portion of the state that has not incorporated as an organized borough is designated the unorganized borough.

In a city, the governing body is the city council (Alaska Constitution, Article X, Section 8) and in a borough, the governing body is the borough assembly (Constitution, Article X, Section 4 and AS 29.20.050). In the unorganized borough, the state legislature serves as the governing body and has oversight of services that would otherwise be provided by the organized borough (e.g. education, planning and zoning). (Alaska Constitution, Article X, Section 6). Composition and apportionment of the municipal assembly and council are spelled out in AS 29.20.060 -.130.



(State of Alaska, Department of Commerce, Community, and Economic Development Office of the State Assessor, 2007, p. 2)

### INCORPORATED CITIES WITHIN ORGANIZED BOROUGHS

**Aleutians East Borough Second Class**

- Akutan Second Class
- False Pass Second Class
- Cold Bay Second Class
- King Cove First Class
- Sand Point First Class

**Denali Borough Home Rule**

- Anderson Second Class

**Fairbanks North Star Borough Second Class**

- Fairbanks Home Rule
- North Pole Home Rule

**Lake & Peninsula Borough Home Rule**

- Chignik Second Class
- Egegik Second Class
- Newhalen Second Class
- Nondalton Second Class
- Port Heiden Second Class
- Pilot Point Second Class

**Matanuska-Susitna Borough Second Class**

- Houston Second Class
- Palmer Home Rule
- Wasilla First Class

**North Slope Borough Home Rule**

- Anaktuvuk Pass Second Class
- Atkasuk Second Class
- Barrow First Class
- Kaktovik Second Class
- Nuiqsut Second Class
- Point Hope Second Class
- Wainwright Second Class

**Kenai Peninsula Borough Second Class**

Homer First Class  
 Kachemak Second Class  
 Kenai Home Rule  
 Seldovia First Class  
 Seward Home Rule  
 Soldotna First Class

**Northwest Arctic Borough Home Rule**

Ambler Second Class  
 Buckland Second Class  
 Deering Second Class  
 Kiana Second Class  
 Kivalina Second Class  
 Kobuk Second Class  
 Kotzebue Second Class  
 Noorvik Second Class  
 Selawik Second Class  
 Shungnak Second Class

**Ketchikan Gateway Borough Second Class**

Ketchikan Home Rule  
 Saxman Second Class

**Kodiak Island Borough Second Class**

Akhiok Second Class  
 Kodiak Home Rule  
 Larsen Bay Second Class  
 Old Harbor Second Class  
 Ouzinkie Second Class  
 Port Lions Second Class

**Remainder of Alaska Boroughs That Do Not Contain Incorporated Cities**

Municipality of Anchorage Unified Home Rule  
 Bristol Bay Borough Second Class  
 City & Borough of Juneau Unified Home Rule  
 City & Borough of Sitka Unified Home Rule  
 City & Borough of Yakutat Home Rule  
 Haines Borough Home Rule

In the Lower 48, states are divided into counties. Alaska calls its county equivalents "boroughs," functioning similar to counties in the Lower 48; however, unlike any other state, not all of Alaska is subdivided into county-equivalent boroughs. Most of the state is contained in "unorganized boroughs" which, as the name implies, has no intermediate borough government of its own, but is administered directly by the state government. Many of Alaska's boroughs are consolidated city-borough governments; other cities exist both within organized boroughs and the unorganized borough. The Anchorage area is organized as a combined city and borough (municipality).



## Home Rule Municipalities in Alaska

(Local Boundary Commission Staff, Alaska Department of Community and Economic Development, 2000)

### Home Rule Cities and Boroughs

Being a Home Rule municipality means the municipality can exercise any power not specifically prohibited by law or the municipality's charter. First and second class boroughs and first class cities may adopt a home rule charter, which defines powers and duties. (AS 29.10.010). AS 29.10.200 contains a list of state laws that limit certain things that a home-rule charter can legislate on. A community must have at least 400 permanent residents to form a home rule city. Unincorporated regions of the state may incorporate directly as a home rule borough.

### Tax Collection

Organized boroughs also have the duty to collect municipal property, sales, and use taxes if these taxes are levied within their boundaries.

Beyond these requirements, municipal powers are exercised at the discretion of local governments. Second class cities are not obligated by law to provide any particular service.

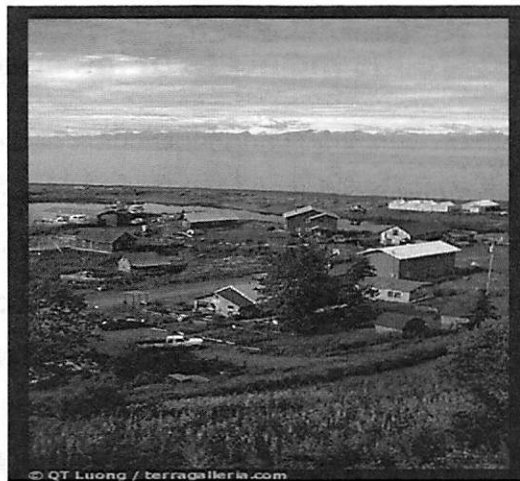
## Questions for your community



### **Is your community ready?**

In some instances, when there is an existing tobacco control program in a community, a community readiness assessment is performed. This will provide an indication of the level of awareness and education regarding tobacco policy. Such an assessment might also determine support for changes in policy. Polling by a professional contractor is another means to determine community readiness and support for policy change.

The decision to enact a tobacco tax can also be determined by the financial need of the community.

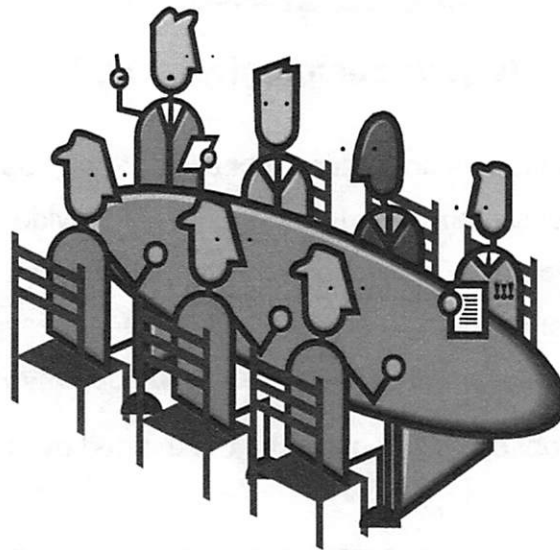


## Who will do the work?

### Coalition

#### Is there an existing local tobacco coalition?

A local coalition with the identified goal of promoting and enacting a tobacco tax can be a driving force in the community education, policy campaign, and implementation phases.



#### Who are the members of the coalition?

Coalitions are made up of organizations and individuals dedicated to the mission of the coalition. A coalition that is diverse in its membership and reflects that community as a whole is a key indicator of a productive advocacy team. The team must also have strong leadership and have experienced members in tobacco control policy campaigns in order to be effective. Contact organizations (American Cancer Society, American Lung Association of Alaska, American Heart Association) for information and a list of contacts of existing smoke-free and tobacco control coalitions if you are not already aware of one.

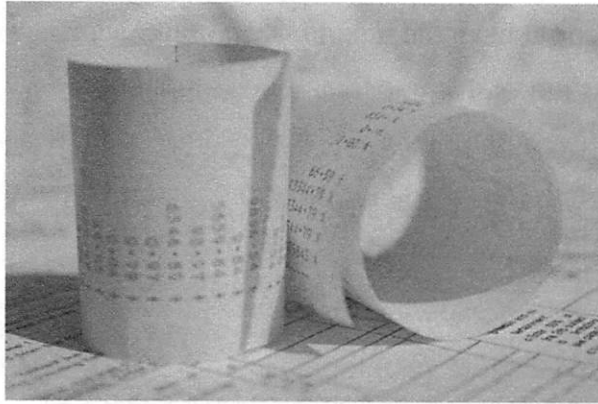
Items to consider when discussing coalition membership:

- Leadership/executive committee
- Coordinator
- Organizational partners
- Local political insiders
- Health experts
- Dedicated volunteers
- Business leaders



### **Assembly (or other local government)**

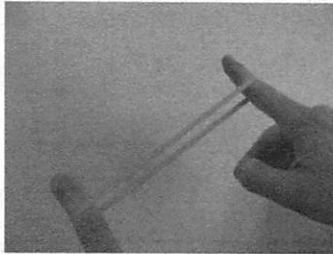
It is important to identify strong and effective sponsors and to work closely with them to promote the best possible policy. One activity that may be useful for your coalition is to interview or consult with current assembly or council members, as well as candidates for office, regarding their knowledge of and possible interest in tobacco taxes. Providing educational information to elected officials can be another means to open the lines of communication. These should be followed up by personal visits or a presentation to the policy-makers.



### How much tax?

The U.S. Centers for Disease Control & Prevention estimates that smoking-caused health costs and lost productivity total \$10.28 per pack sold and consumed in the United States. (Lindblom, 2007)

The State of Alaska, as of July 1, 2007, will have a statewide tobacco tax in the amount of \$2.00 per pack. In Anchorage there is an additional \$1.30 per pack tax. Federal tobacco taxes amount to \$.39 per pack. This means that taxes recovered only a small portion of the costs caused by tobacco use.

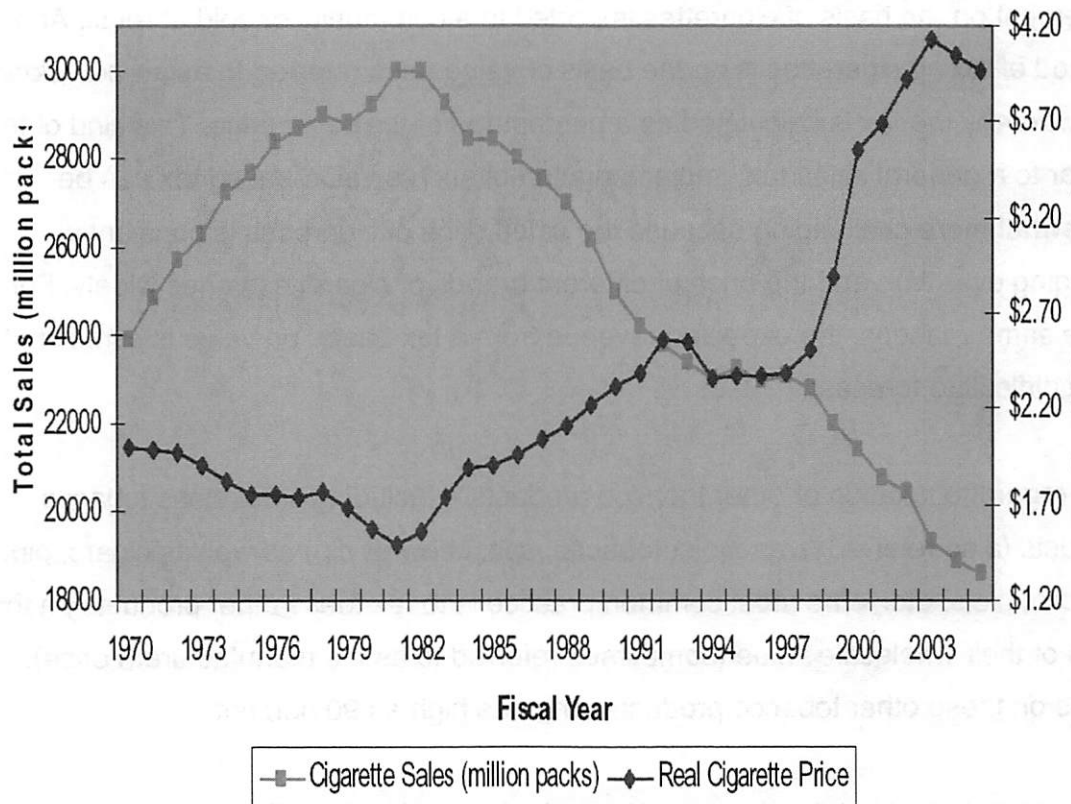


### Price Elasticity

Tobacco price elasticity is defined as a measure of how demand for a product responds to a change in price. Price elasticity reflects the reduction in purchases based on the increase in price. For instance, a 10 % increase in price results in about a 4% decline in tobacco sales, as reflected in the chart. (Chaloupka, 2006, p. 10)



## Total Cigarette Sales and Cigarette Prices, US, 1970-2005



(Chaloupka, 2006, p.11)

### How should tobacco products be taxed?

More than 450 local jurisdictions nationwide have their own local tobacco taxes bringing in more than \$580 million in annual revenue while working effectively to reduce tobacco use, especially among youth. There are several ways to tax tobacco products including setting taxes on a per-unit basis (volume of sales), value (based on price), and weight. As discussed below, it is recommended that communities use a per-unit tax rate for cigarette sales and a value-based tax rate for other tobacco products. The use of weight-based taxes, which is advocated by the tobacco industry, is not recommended.

In the case of cigarettes, the most common type of tax is based on a per-unit of product sold (for example, \$1 per pack of cigarettes). This method is simple to calculate and implement on the basis of cigarettes imported to a community or sold at retail. Another method of taxing cigarettes is on the basis of value (also referred to as an *ad valorem* tax) whereby the tax is calculated as a percentage of the sales price. This kind of tax is similar to a general sales tax. Implementation of such a value-based tax can be somewhat more challenging because the sales price of cigarettes is constantly changing over time and the price of different brands of cigarettes varies widely. For these same reasons, the expected revenue from a tax based on value is somewhat more difficult to forecast.

With regard to taxation of other tobacco products -- including smokeless tobacco products (also referred to as moist tobacco, spit, chew or dip) as well as cigars, pipe tobacco, bidis, etc. -- the most common practice is to tax these other products on the basis of their wholesale value (sometimes referred to as the manufacturers price). Taxes on these other tobacco products range as high as 90 percent.

A very few states tax tobacco products on the basis of weight. This approach has been pushed aggressively by the tobacco industry, most particularly the United States Tobacco Company (UST), the largest manufacturer of smokeless tobacco products and this tax method strongly opposed by the national Campaign for Tobacco-Free Kids. A weight-based tax provides UST a competitive advantage. A weight-based taxation method means that the effective tax and cost of the higher-priced premium products may decline and these are also the same smokeless products most popular with youth, even as the effective tax would increase on lower-priced products sold mostly by UST's smokeless product competitors. Weight-based taxes are also more difficult to implement and administer since the weight of each product sold can vary dramatically as well as change over time making accurate calculation of a weight-based tax difficult. Again, the forecast of revenue from a weight-based tax is more difficult to make as well as less certain. A single value-based tax rate for other tobacco products is much simpler to implement and far better serves public health purposes.

Finally, regardless of whether tobacco taxes on cigarettes and other tobacco products are levied on the basis per unit sales (volume) or price (ad valorem), consideration should be given to provision for an automatic inflation adjustment over time. Inflation reduces the effective tax rate as well as the value of revenue from tobacco taxes. By including an automatic annual inflation adjustment, tobacco taxes will continue to discourage consumption over time as well as protect the value of community revenue received from tobacco taxes.

Additional information:

CTFK, <http://tobaccofreekids.org/research/factsheets/pdf/0282.pdf>

**Cigarettes** – Several local communities have established tobacco taxes

### Cigarette taxes

Community	Effective Date	Local tax	+	State tax (as of July 2007)	=	Total tobacco tax per pack
Anchorage	2004	\$1.30		\$2.00		\$3.30
Fairbanks City Borough	2005	8%(\$.20)		\$2.00		\$2.20
	2004	8%(\$.20)		\$2.00		\$2.20
Juneau	2004	\$.30		\$2.00		\$2.30
Sitka	2006	\$1.00		\$2.00		\$3.00
Mat-Su	2005	\$1.00		\$2.00		\$3.00
Barrow	2008	\$1.00		\$2.00		\$3.00

Tobacco products other than cigarettes are taxed at a percentage of wholesale prices. Ad valorem (according to value) taxes are generally applied to tobacco products other than cigarettes

### Other tobacco product taxes

Community	Effective Date	Local tax (% of Wholesale price)	State tax (as of July 2007)
Anchorage	2004	45%	75% of wholesale price
Fairbanks City Borough	2005 2004	8% 8%	75% of wholesale price
Juneau	2004	12%	75% of wholesale price
Sitka	2006	45%	75% of wholesale price
Mat-Su	2005	45%	75% of wholesale price
Barrow	2008	12%	75% of wholesale price

## Revenue estimates and potential health benefits

The table was created by Campaign for Tobacco Free Kids (2006) Showing the potential revenue as well as potential reduction in consumption from a \$1.00 per pack tax rate in various Alaskan communities.

Source: Campaign for Tobacco Free Kids (2006)

Localities	New Cigarette Tax Rate	New Revenues	Fewer Packs Smoked	Youth Smoking Reduction	Adult Smoking Reduction
Barrow	\$1	\$228,000	17,000	11.4%	2.6%
Bethel	\$1	\$297,000	23,000	11.4%	2.6%
Dillingham	\$1	\$100,000			
Fairbanks	\$1	\$1.2 million	91,000	8.8%	2.0%
Haines	\$1	\$82,000			
Juneau	\$1	\$1.0 million	79,000	7.6%	1.7%
Kenai	\$1	\$337,000	26,000	11.4%	2.6%
Kenai Borough	\$1	\$2.5 million	200,000	11.4%	2.6%
Ketchikan	\$1	\$393,000	30,000	11.4%	2.6%
King Cove	\$1	\$35,000	2,000	11.4%	2.6%
Kodiak	\$1	\$303,000	23,000	11.4%	2.6%
Kotzebue	\$1	\$155,000	12,000	11.4%	2.6%
Nenana	\$1	\$27,000	2,000	11.4%	2.6%
Nome	\$1	\$140,000			
Seward	\$1	\$130,000	10,000	11.4%	2.6%
Soldotna	\$1	\$192,000	15,000	11.4%	2.6%
Unalaska	\$1	\$214,000	16,000	11.4%	2.6%
Valdez	\$1	\$201,000	15,000	11.4%	2.6%



### **How will the money be used?**

Tobacco tax revenue is used in a variety of ways across Alaska. In some cities, all revenue goes into general funds while in other places revenue is designated to fund specific programs or projects such as schools, hospitals or capital improvement. The decision regarding use of tax revenue is generally governed by the local government's authority to designate revenue to be used for specific purposes.



### **Funding tobacco and health programs**

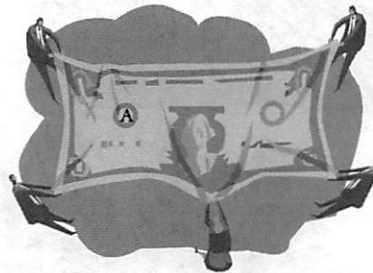
In Sitka, tobacco tax revenue has been dedicated to a fund for Sitka Community Hospital with a portion of these funds designated to create and sustain a tobacco treatment and education program.



(<http://www.uaf.edu/news/featured/06/acmp/images/students.jpg>)

## School funding

In the Matanuska - Susitna Borough, tobacco tax revenue is divided between property tax relief and school funding.



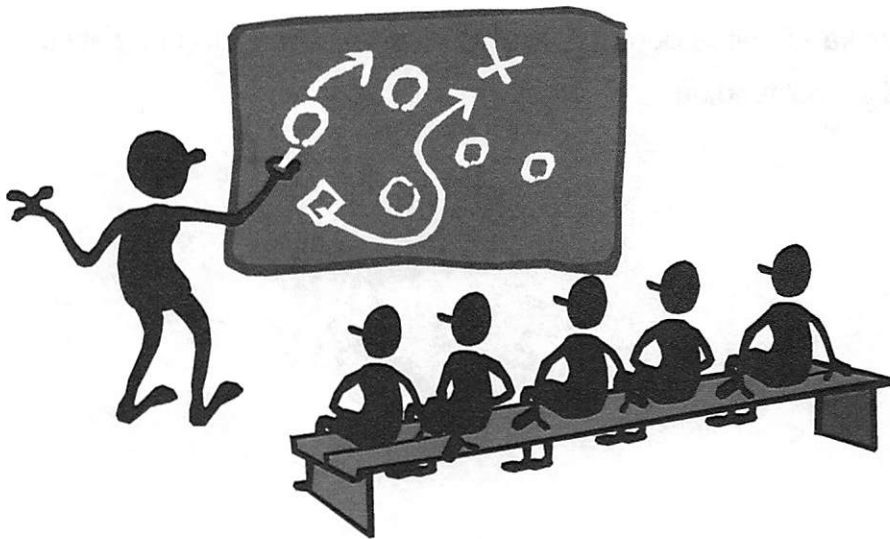
## General Funds

In other Alaskan communities that have a tobacco tax, funds are placed into general funds as a way to offset property taxes for residents.

## How to proceed

### Strategic planning

There are many resources available for strategic planning. You should work closely with your technical assistance team. A sample strategic planning chart is provided on the following page. This chart provides an overview of strategic planning for any campaign or policy change project. The goal, for the purpose of this toolkit is establishing a tobacco tax increase.





Midwest Academy Strategy Chart (Bobo, Kendall, & Max, 2001, p. 33)

Goals	Organizational Considerations	Constituents, Allies/Opponents	Targets	Tactics
<p>1. List the long-term objectives of your campaign.</p> <p>2. State the intermediate goals for the issue campaign. What constitutes a victory? How long will the campaign:</p> <p><input type="checkbox"/> Win concrete improvements in people's lives?</p> <p><input type="checkbox"/> Give people a sense of their own power?</p> <p><input type="checkbox"/> Alter the relations of power?</p> <p>3. What short-term or partial victories can you win as steps toward your long-term goal?</p>	<p>1. List the resources that your organization brings to the campaign. Include: money, number of staff, facilities, reputation, etc.</p> <p>What is the budget, including in-kind contributions, for this campaign?</p> <p>2. List the specific ways in which you want your organization to be strengthened by this campaign, Fill in the numbers for each:</p> <p><input type="checkbox"/> Expand leadership groups.</p> <p><input type="checkbox"/> Increase experience of existing leadership.</p> <p><input type="checkbox"/> Build a membership base.</p> <p><input type="checkbox"/> Expand into new constituencies.</p> <p><input type="checkbox"/> Raise more money.</p> <p>3. List internal problems that have to be considered if the campaign is to succeed.</p>	<p>1. Who cares about the issues enough to join in or help the organization?</p> <p><input type="checkbox"/> Whose problem is it?</p> <p><input type="checkbox"/> What do they gain if they win?</p> <p><input type="checkbox"/> What risks are they taking?</p> <p><input type="checkbox"/> What power do they have over the target?</p> <p><input type="checkbox"/> Into what group is they organized?</p> <p>2. Who are your opponents?</p> <p><input type="checkbox"/> What will your victory cost them?</p> <p><input type="checkbox"/> What will they do/spend to oppose you?</p> <p><input type="checkbox"/> How strong are they?</p>	<p>1. Primary targets</p> <p>A primary target is always a person. It is never an institution or elected body.</p> <p><input type="checkbox"/> Who has the power to give you what you want?</p> <p><input type="checkbox"/> What power do you have over them?</p> <p>2. Secondary targets</p> <p><input type="checkbox"/> Who has the power over the people with the power to give you what you want?</p> <p><input type="checkbox"/> What power do you have over them?</p>	<p>1. For each target, list the tactics that each constituent group can best use to make its power felt.</p> <p>Tactics must be:</p> <p><input type="checkbox"/> In context.</p> <p><input type="checkbox"/> Flexible and creative.</p> <p><input type="checkbox"/> Directed at a specific target.</p> <p><input type="checkbox"/> Make sense to the membership.</p> <p><input type="checkbox"/> Be backed up by a specific form of power.</p> <p>Tactics include:</p> <p><input type="checkbox"/> Media events.</p> <p><input type="checkbox"/> Actions for information and demands.</p> <p><input type="checkbox"/> Public hearings.</p> <p><input type="checkbox"/> Strikes.</p> <p><input type="checkbox"/> Voter registration and voter education.</p> <p><input type="checkbox"/> Lawsuits.</p> <p><input type="checkbox"/> Accountability sessions.</p> <p><input type="checkbox"/> Elections.</p> <p><input type="checkbox"/> Negotiations.</p>

## Assess support

It is critical to assess community support prior to any community - wide policy change. Once it is determined that there is popular support for a tobacco tax you will also need to determine if there are key policy- makers and community leaders outside of your group who agree on the need for a tobacco tax.

Evaluating policy-maker and community leader support can be a relatively straightforward project that can be performed either in writing or verbally. Some sample questions to include in this effort could include:

- Do you believe that the harms from tobacco products are saddling our community with enormous, yet avoidable costs?
- Do you believe that an excise tax on tobacco products would generate much needed revenue for our community?
- Would you support a \$1.00 (or other amount) per pack tobacco tax?
- Are you aware that for every 10% price increase on tobacco products there is generally a 4% decline in consumption by adults and a 7% decline in youth consumption?
- Would you support using a portion of new tobacco tax revenue on programs designed to reduce tobacco use?

### Is there a champion?

You may find an elected official that is already supportive of your proposal. This person might be the champion for your cause. They can educate (with your assistance) their fellow policy makers, usually and will be the focus of media attention as well as the primary sponsor when the proposal is officially introduced to the local governing body.

In some cases, this champion will have had personal experience with tobacco related disease suffered by themselves or a loved one. Sometimes they will have been involved

in public health in their professional life. There is also the possibility you may find a policy maker who simply recognizes that a tobacco tax would be good for the community from either a health or financial standpoint. Note that it is important to make certain that you have a champion who is well respected in the community and has the ability to get support from others. A well intentioned, but ineffective champion can make it impossible to succeed.

## **Community Polling**

Community polls are also a valuable tool to determine local support for the proposed tobacco tax. Polling can be done by a professional polling contractor (preferable in larger communities) or it can be done more informally, by coalition members. In either case, enough people must be polled to get results that accurately represent the community.

Polls should ask specific questions as well as measure strength of support or opposition. There should also be questions regarding understanding of the harms of tobacco and other questions that can assess community awareness. Please contact your technical assistance provider for more information.



## Assess campaign resources



### People

It is very important to keep a detailed database of supporters. When recruiting, you will want to gather information that you will be able to access later when it is time for a show of strength or other call to action. Information that should be gathered should include:

- Complete name
- Mailing and residence address (this is used to track voting district information)
- All telephone numbers
- Email address
- Participation level
  - Willing to attend meetings
  - Willing to be placed on mailing list
  - Willing to receive email alerts
  - Willing to write letters to the editor
  - Willing to testify at assembly meetings
  - Personal connection or ability to influence grass tops or lawmakers



### **Core strategy team**

The core strategy team of your coalition should be a group of 3-5 people that are able to devote the needed time and effort towards this project. These individuals should have experience in local politics or other advocacy projects. They will be the individuals accountable for specific tasks related to the campaign. This team will typically identify a leader that will be responsible for setting meeting agendas and tracking progress on tasks assigned.

One key to a successful campaign is to have someone on your team who has political expertise and a solid working knowledge of the local political scene and campaign experience. This may be a person that you pay as a contracted consultant.

### **Active coalition members**

These members will attend regularly scheduled meetings, as well as be expected to respond to “call to actions”. These members will receive frequent updates from the core team. These are the members who will be called upon for letters to the editor, appear at community meetings, and other activities that require large group turnout.

### **Wide range stated supporters**

This group of supporters will include all the individuals that may have signed petitions, signed pledges or other mass recruitment activities. As with all other supporters, these individuals may be contacted during the campaign for a “call to action” activity. These

supporters generally do not regularly attend coalition meetings and do not receive regular updates unless they have requested to be placed on the mailing list.

## Supporting organizations

During the course of any tobacco policy related campaign it is important to seek out letters or resolutions of support from local organizations. These organizations can include:

- local chapters of national organizations
- health organizations
- faith-based programs
- labor unions
- educational (university) departments
- Native health organizations
- Native corporations
- Chamber of Commerce
- local military installations
- children's recreation programs





## Funding

Assessment of financial resources is essential to any campaign. Even the smallest group should have some resources available to carry out the mission. Money is needed for ads, direct mail, yard signs, web sites, polling, and organizers, among other things. This often means coordinating local fundraising efforts to run a winning campaign. If tobacco companies or other opposition groups choose to fight your efforts, keep in mind that they have near limitless funds.

If your tobacco tax proposal becomes a ballot initiative you will need far more money than you will for an assembly measure. According to American's for Nonsmokers Rights, "A rough estimate is \$3.00 per voter. The local board of elections office or State of Alaska Public Offices Commission (APOC) can tell you how many people voted in your last election. Plan for a minimum of \$3.00 per voter in expenses for direct mail, media, yard signs, etc. For example if 5000 people voted in your last election, have at least \$15,000 in the bank dedicated to the campaign *before* moving ahead. Note that the \$3.00/voter cost estimate *does not* include the signature gathering phase, which varies in cost depending on how many signatures you will need. (American's for Nonsmokers Rights [ANR], 2006)

There are legal aspects to consider when assessing fund availability. In the case of non-profit organizations it is important to know what your sources of funding are and what can or can not be done with those funds, depending on the source.

The legal requirements and/or restrictions that apply to organization are influenced by what type of effort is involved. There are different requirements in the case of a policy campaign seeking to get a local governing body to adopt a tobacco tax as contrasted with an effort to get a ballot measure passed to establish a tobacco tax by popular vote.

In the case of efforts to get a local Assembly to adopt a tobacco tax, a non-profit organization may have to comply with federal Internal Revenue Service (IRS) restrictions that limit or require reporting about lobbying activities. In the case of a ballot initiative to establish a tobacco tax by popular vote, by contrast, the Alaska Public Offices Commission (APOC) has specific requirements concerning how funds may be raised and used to influence the outcome of a ballot measure. It is essential that coalition members, especially those representing organizations, understand these requirements in order to comply with applicable laws.

While there are many things that 501 c 3 non-profit organizations can do to help promote and secure passage of a tobacco tax ordinance by the local government or ballot initiative, it is also worth noting that 501 c 3 non-profit organizations are strictly prohibited from engaging in any electoral politics involving specific candidates for public office.

Finally, it should also be stressed that in regards to programs that receive state grant funding, it is important that these programs carefully monitor how their grant funding is used. **Grant money MAY NOT pay for lobbying or fundraising activities (7AAC.160.78.8.t) (State of Alaska, Department of Health & Social Services, 2004)**



## Lobbying regulations for non profit organizations

If your organization is a 501(c) (3) public charity organization you must follow Treasury Department (IRS) regulations regarding advocacy and lobbying activities. IRS code limits the amount of lobbying activities in which 501(c) (3) organizations may engage. One standard of measurements referred to as the “insubstantial part test”. As the name implies, this regulation requires that “no substantial part of a charities activities...be carrying on propaganda or otherwise attempting to influence legislation.”(Harmon, Ladd, & Evans, 2000, p. 3) The other standard is known as the 501(h) expenditure test. This sets specific dollar amounts based on a percentage of an organization’s total exempt purpose expenditures.



([http://graphics.boston.com/bonzai-fba/Globe\\_Photo/2005/11/04/1131091951\\_7832.jpg](http://graphics.boston.com/bonzai-fba/Globe_Photo/2005/11/04/1131091951_7832.jpg))

## What is lobbying?

According to the Foraker group lobbying is defined as:

- A communication
- To legislators
- Intended to influence specific legislation (pending or proposed)
- Direct lobbying is:
  - A communication with a legislator or their staff
  - That expresses a view about specific legislation
- Grassroots lobbying is:
  - A communication to members of the public
  - That refers to specific legislation & expresses a view about that legislation
  - Urges the audience to contact legislators about the legislation

For the purpose of this toolkit, legislation is defined as:

“Action by a legislative body, including the introduction, amendment, enactment, defeat or repeal of acts, bills, resolutions, or similar items.” Legislation includes actions by congress, a state legislature, a similar local legislative body, or any actions by the general public in a referendum question, initiative petition, or proposed constitutional amendment.”(Harmon et al., 2000, p. 11)

## What is advocacy?

For the purpose of this toolkit, advocacy will be defined as activities that are:

- Meant to educate the public or policy makers about a specific issue. Makes available results of non partisan analysis, studies or research, discussing broad social issues.
- Communications with organization membership

- distributed in a non partisan manner
- does not refer to specific legislation
- does not reflect a view on specific legislation
- Does not include a call to action.
- Communications to:
  - Department commissioners
  - Governor or their staff
  - Executive, judicial and administrative branch agencies
  - School or zoning boards

A general rule is that all lobbying is advocacy but not necessarily all advocacy is lobbying. The key determining factor is whether or not the advocacy discusses specific legislation.

**For questions regarding lobbying regulations, please contact your policy technical assistance team.**

**Identify and define the opposition**



## Who?

### Political opposition

You may find opposition from local policy makers. Some of that opposition will be based in basic political philosophy. In some cases the opposition is from community members who oppose all new taxes. There are other groups or individuals that will mount a campaign in opposition to a tobacco tax. You may be surprised by some of them.

### Tobacco industry supporters

As previously mentioned, tobacco companies are very aware that tobacco taxes help prevent youth tobacco use and generally reduce tobacco consumption. You will find that retail and wholesale distribution companies, vending machine suppliers and other professional associations will often come out in opposition to tobacco taxes. They will often hire paid lobbyists and sponsor events to spread their opposition. These programs are often funded by tobacco companies. (Minnesota Smokefree Coalition, 2007)

The 2007 Alaska lobbyist list (by employer) can be found at <http://www.state.ak.us/apoc/pdf/07empdir.pdf>

## Why are they opposed?

Simple, if people quit smoking or reduce consumption, tobacco companies are going to lose money or have to recruit more new smokers. That means more money spent on marketing. It is estimated that the tobacco industry spends approximately \$31 Million per year on marketing in Alaska. (State of Alaska, 2007, p. 3)



### What are their arguments?

According to Campaign for Tobacco Free Kids (CTFK), whenever an increase to a state's cigarette tax rate is being seriously considered, a number of misleading or false arguments against the increase typically appear. The following list presents actual arguments made by cigarette companies, or their lobbyists and allies, in various states. Some were made publicly to policymakers or the media, and others were made only behind closed doors. As outlined below, however, none of these arguments is valid when confronted with the objective facts.

*Cigarette Company Myth: Cigarette tax increases are regressive and hurt poor people.*

**FACT:** The cigarette companies have it backwards: it is the harms from smoking that are regressive, with lower-income communities already suffering disproportionately from smoking-caused disease, disability, death, and costs (thanks in no small part to cigarette company marketing tactics). Raising cigarette taxes, by getting more lower-income smokers to quit and cut back, will reduce those regressive harms and costs, not only helping lower-income smokers but reducing harms and costs to their families.

*Cigarette Company Myth: Raising cigarette taxes helps lower-income communities the most because lower-income smokers are more likely to quit because of tax increases than higher income smokers.*

**FACT:** That means that cigarette tax increases will reduce smoking-caused harms more sharply among lower income families and communities – and that lower-income

smokers are more likely than higher income smokers to end up getting a big tax cut. Lower-income smokers who quit because of a tax increase not only stop paying any cigarette taxes at all but also stop spending any of the other amounts they previously paid for cigarettes, and lower-income smokers who cutback can also reduce their overall expenditures on cigarette taxes or cigarettes. Calculating the cigarette tax savings and total cigarette expenditure savings for a pack-a-day smoker in the state who quits (or a two-packs-a-day smoker who cuts back to one pack) can be quite revealing, with typical savings from reducing cigarette expenditures totaling considerably more than \$1,000 per year.

*Cigarette Company Myth: Cigarette tax increases unfairly target smokers and make them shoulder the burden for statewide budget problems.*

**FACT:** Total income from cigarette taxes is currently far less than conservative estimates of state smoking-caused costs.

*Cigarette Company Myth: The state is already getting tons of tobacco money; seeking more is excessive.*

**FACT:** While the state does receive tobacco Master Settlement Agreement (MSA) payments, those are to reimburse the State for its past and future costs caused by the cigarette companies illegal and wrongful acts prior to the tobacco settlement (and are, in fact, far less than the total of those harms and costs).

*Cigarette Company Myth: The state (or federal, state, and local government) is already getting more per pack than the cigarette companies.*

**FACT:** Every state actually suffers a net loss for every pack sold within its borders but the cigarette companies make a net profit on every pack sale.

*Cigarette Company Myth: Cigarette tax increases do not provide a reliable source of future revenue.*

**FACT:** After an increase, state cigarette tax revenues sharply increase and then slowly decline because of state smoking declines -- but those declines will be gradual and completely predictable. There will be no surprises and the state can easily adapt.

*Cigarette Company Myth: Cigarette tax increases will promote cigarette smuggling, black markets, and smoker tax avoidance, which will eliminate state revenue gains.*

**FACT:** Every single state that has significantly increased its state cigarette tax rate has enjoyed substantial increases in state revenue – despite the consumption declines prompted by the tax increase and despite any related tax avoidance. The increased new revenue the state receives on each pack sold in the state greatly outweighs the revenue losses from fewer packs being sold.

*Cigarette Company Myth: Cigarette tax increases do not reduce youth smoking (or any smoking).*

**FACT:** It is amazing that the cigarette companies' lobbyists and allies continue to make this argument with a straight face despite the absence of any facts to support it. In fact, the cigarette companies have repeatedly asserted and acknowledged, both publicly and in internal company documents disclosed in tobacco lawsuits, that raising cigarette prices through state tobacco tax increases or other means significantly reduces smoking, especially among kids and lower-income communities. That fact is also well established by scientific research and by the actual experiences of states that have raised their tax.

*Cigarette Company Myth: Cigarette tax increases will hurt the state's economy by reducing cigarette sales and related employment, retailer revenues, etc.*

**FACT:** Money spent on cigarette sales will not disappear when cigarette sales decline, it will simply shift to consumer expenditures on other products or to consumer savings or investments. In other words, smokers who quit or cutback will spend or use the money they formerly spent on cigarettes in other ways – and those alternative uses are likely to produce more jobs and more productive economic activity.

*Cigarette Company Myth: What's next, raising taxes on fatty foods? Raising cigarette tax is just the first step in public health zealot plans to tax everything that is bad for you.*

FACT: There is absolutely no consumer product or category of consumer product other than cigarettes and tobacco products that, *when used as directed*, inevitably causes disease, disability, and death and enormous social and economic costs.

(Lindblom, 2005)

### **Determine the procedural course**



### **Drafting the proposed ordinance**

Drafting the proposed ordinance is one of the most crucial projects of a tobacco tax campaign. The language of the proposal will clearly outline all of the details of the tax.

Some of the items to be addressed in the ordinance should include:

- Purpose of the tax
  - Why does the community need the tax
  - How would it benefit the community
- Definitions
  - Cigarettes
  - Other tobacco products
  - Retailer



- Wholesaler
- Unit of measure
- Amount to be collected
  - Price per unit
  - Percent of wholesale price
- How it will be collected
  - Reporting and payment schedule
- Assignment of authority
  - What department will administer the program
  - What department will be responsible for enforcement
- Exemptions (if any)
- Definition of violations
  - Failure to pay tax
  - Miscalculations
  - Fraud
  - evasion
- Penalty for violations
  - Financial penalties
  - Criminal charges
- Licensing information
  - Obtaining tobacco sales licensing
  - Renewal requirements
- Tax reporting and filing
  - Mechanism for completing and filing tax reports

## Local examples

You can view examples of existing tobacco tax documents at the following websites:

Anchorage: <http://www.muni.org/iceimages/Assembly2/ao2004-131.pdf>

Sitka: <http://www.codepublishing.com/AK/sitka.html>

(go to the title 4 revenue section and then proceed to the section on tobacco tax)

Fairbanks: City of Fairbanks

<http://www.ci.fairbanks.ak.us/documents/council/ordinances/05-5605.pdf>

Fairbanks: Northstar Borough:

[http://nt5.scbbs.com/cgi-bin/om\\_isapi.dll?clientID=251928313&infobase=fbnsb.nfo&jump=3.57&softpage=PL\\_frame#JUMPDEST\\_3.57](http://nt5.scbbs.com/cgi-bin/om_isapi.dll?clientID=251928313&infobase=fbnsb.nfo&jump=3.57&softpage=PL_frame#JUMPDEST_3.57)

Juneau: <http://www.juneau.org/clerk/Ordinances/Ord2003-37.pdf>

Matanuska – Susitna Borough:

[http://borough.co.mat-su.ak.us/Assembly/documents/05-068or\\_000.pdf](http://borough.co.mat-su.ak.us/Assembly/documents/05-068or_000.pdf)

## Ballot measure petition (if necessary)

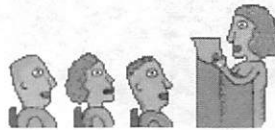
In the event your group finds it necessary to take the tobacco tax proposal to a ballot initiative, you will need to collect signatures to get the measure on the ballot. If you hire professional signature gatherers, it will cost approximately \$1.00 per signature, in addition to the cost of preparing and copying the petitions. You can use volunteers if you have a large pool to draw from. You might consider recruiting from local college campuses.

## Filing with the governing body

Contact your local city, borough or municipal clerk's office for information regarding filing tax proposals. If you are working with a local assembly member, their office will generally file the required documents.

## Building and strengthening support

After a proposed ordinance has been introduced, it is important to engage the community with supportive educational information. Right up to Election Day it is imperative that your coalition engage a diverse array of groups utilizing many forms of communication.



## Educational Projects

### Public Education

Activities to educate the general public about the harmful effects of tobacco, the cost to your community and the benefits of a tobacco tax will be useful in education the general voting public. **State grantees MAY NOT use grant funds to specifically tell people how to vote on a specific ordinance.**

There may be other members of your coalition or individual volunteers, not paid for with state funds, who can make the case to vote for or against an ordinance or ballot measure.

These activities can include presentations to local civic groups, informational mailings to voters, booths at community fairs, health fairs etc...

## **Policy-maker Education**

Once again, subject to applicable lobbying restrictions, coalitions can educate policy-makers about the benefits of a tobacco tax. This information can be in the form of informational packets, copies of articles or reports from reputable sources. So-called “Soft Hit” information should be a regularly scheduled, steady stream or “drumbeat” of information that is designed to keep the issue fresh in policy-makers minds as well as encourage them to ask more questions and open lines of communication.



## **Media**

### **Earned media**

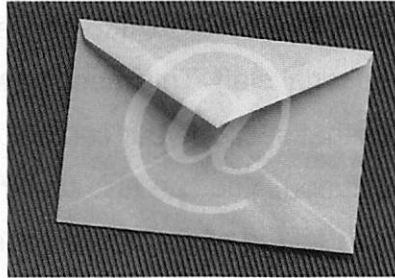
There are many forms of media that are free of charge to your coalition. Activities or events can be hosted to engage reporters or other press in the education process, as well as to build support for your tobacco tax.

### **Press conference**

Your group can call a press conference to raise awareness and educate the public about the benefits of tobacco taxes. The press conference generally relies upon one or more spokespeople issuing statements regarding the issue. These are great forums for releasing or highlighting information from scientific studies such as the U.S. Surgeon General's report.

Press conferences however, are sometimes difficult to get media participation unless they are tied to a bigger event or another “hot” news story. One way to have a successful press conference is to have a local personality or prominent community member as your spokesperson.

Keep the presentations short, highlighting only a few key points. You may choose to have one spokesperson with other prominent supporters in the background for photo opportunities. Make sure to have graphics strategically located at the podium to ensure that your group’s name and or message are displayed.



### **Letters to the editor**

This is one of the most valuable earned media resources. Letters to the editor can generate great discussions in a media format. Members of your group can submit letters that address several different aspects of the tobacco tax. Your group should also be prepared to respond to opposition letters.

Be sure that your group members have been provided with the format guidelines for your local paper. One person should be responsible for tracking the letters that have been submitted and published from both sides.



## Editorials

Your coalition strategy team should make it a point to convene a meeting with your local newspaper's editorial board or editorial staff. This meeting will give you the opportunity to share information and updates that support your campaign. Explain why your position would be good for the paper to support. You can also use these meetings in the event that you have any special experts that the paper would benefit from meeting.

These meetings are all about building relationships with local newspapers. Ones you have established a relationship, you can also send along any other newsworthy items, press releases to provide additional background information. If you are successful, you might also find the editor inclined to write an editorial in support of your effort.



## Feature stories

Newspapers and television news will run feature stories to spotlight local issues. The reporters may have plans to cover the local elections. Your group can participate in an interview or other report that highlights your group's effort and support for your issue.

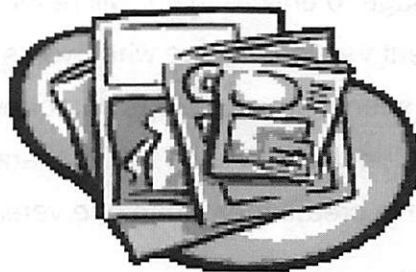
## Other news stories

You may also issue press releases if you have hard news to announce. This can serve your coalition in two ways. First, it will keep your organization on the minds of the local news media and second, you may be contacted for comment that could generate additional media opportunities.



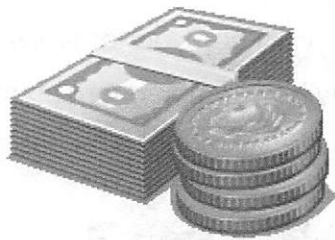
## Interviews and talk shows

Another valuable earned media opportunity is participation in local talk shows on either television or talk radio. It is important to coordinate with your coalition members to have people listening to the show and available to call in if necessary. It is valuable to build relationships with the hosts of these programs, even if they are not in favor of your issue. If your group participates well and provides lively and insightful conversation, you will probably be invited back for future shows.



## Newsletters

Organization and company newsletters are another earned media piece that can be very effective in communication with wide range supporters and potential supporters. In Alaska there are many regional newsletters that can be added to media distribution lists.



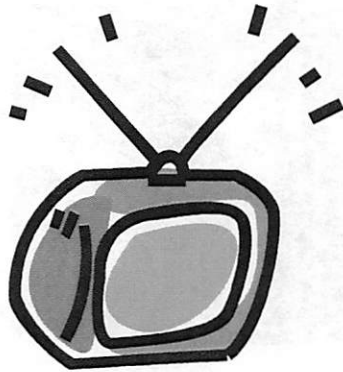
## Paid media

Paid media, or advertising on TV, radio, or in the newspaper, will be a vital part of your campaign as well as require a large portion of your budget. Ads carefully crafted to carry the desired message to the desired audience are key to a successful campaign.

Careful consideration must be given to ad placement, timing, and saturation. Images must reflect the theme of the message as well as be eye catching and thought provoking.

Another component to consider with paid media is the process of test marketing can be valuable to test out your message to ensure that it will resonate in your community. You may need to try several different versions to see what works best and has the most positive feedback, before you spend large amounts of money. Media efforts might backfire if done haphazardly. Media needs to be relevant and culturally sensitive to your particular area. You may need to create more than one version of your ads to have more reach in your community.





## Television

Television ads can carry powerful images and vocal messages to convey your group's ideals. Television advertising can be the most expensive to produce, as well as place, for airing.



## Radio

Radio advertisements can carry a powerful message as well. The challenge is that the message must be carried only by sound. Careful wordsmithing and creativity is necessary to convey the messages you desire.



## Print ads

Print ads can also be expensive to produce and place. They can use powerful images to convey your message. Text should be concise and clear. The challenge is to convey your message with great images and few words.

You should work closely with the media technical assistance provider as well as the State of Alaska TPC program media staff to help maximize your media dollars.



## Voting day activities

There are a variety of events that can be planned and executed on, or shortly before, Election Day by your coalition. Again it should be noted that State grant funds may not be used for these activities, but the coalition may have access to other funds for this purpose or use unpaid volunteers. If the measure is a referendum on a ballot to be voted on by the public, some activities that coalition members can conduct might include:

- Sign waiving teams at prominent intersections in the community. This is best done the afternoon prior to voting day and during the morning and afternoon rush hours on voting day.



Photo courtesy of the American Heart Association

- Contacting all stated supporters and members to encourage them to get out to vote. Encouraging early voting is also a good practice
- Voter ID & persuasion calls to gauge support
- Literature drops/door hangers in key voting districts
- Poll watchers that can assess key voter turnout

### **After the vote**



## **Victory activities**

One mistake that is common among coalitions is the failure to take time to celebrate their successes. It is important for a group's morale to acknowledge their success.

Celebrate by having a party for coalition members and supporters.

It is also valuable for sustaining relationships with policy makers and supporters to acknowledge their support. Presentations of plaques, gifts, or others tokens of appreciation will go a long way to sustaining good working relationships. Public thanks during organized events or in the media, for instance letters to the editor are also effective.

## **Campaign debriefing**

It is valuable after any campaign, successful or not, for the coalition or committee to debrief after the voting to review the entire campaign. The information gathered can be useful in the event the coalition becomes involved in another campaign. Some questions the group should examine include:

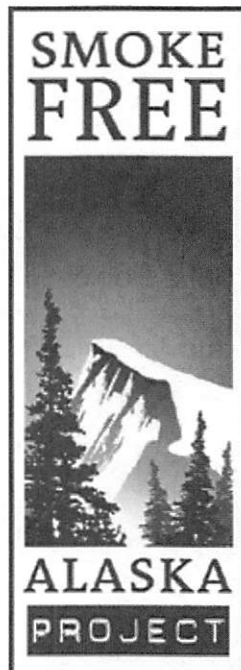
- What was our strength?
- What was our weakness?
- What went really well?
- What went really badly?
- What did we learn?
- What would we do differently?

## **Implementation**

Generally your coalition or team will not be directly involved in the nuts and bolts of the implementation process. You can offer to assist with pre-implementation education and media messaging.

## **Conclusion**

This toolkit was designed to help you decide if a tobacco tax is right for your community as well as provide strategic and procedural information. Should your tobacco control program decide to promote a local tobacco tax, you should work closely with your technical assistance providers as well as representatives from the voluntary organizations that have experience in successful tobacco control policy in Alaskan communities.



**Notes**

The following table shows the amount of tobacco taxes paid by the State of New York in 1990, 1991, and 1992. The amount of tobacco taxes paid by the State of New York in 1990 was \$1.2 billion, in 1991 it was \$1.1 billion, and in 1992 it was \$1.0 billion.

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