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## The Impact on Youth Smoking of Increasing the Cigarette Tax in Nebraska: An Update for 2018

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## The Impact on Youth Smoking of Increasing the Cigarette Tax in Nebraska: An Update for 2018

### Center for Health Policy

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### Background

Currently, the cigarette tax is 64 cents per pack in Nebraska compared to the national average of \$1.72 per pack.<sup>1</sup> In national rankings of cigarette excise taxes, Nebraska is ranked 41<sup>st</sup> (Table 1).<sup>1</sup> Legislative Bill 1117 in the Nebraska Unicameral Legislature seeks to increase the cigarette excise tax by \$1.50. This report updates prior research by Wilson and colleagues on the impact of increasing the tax on youth smoking in Nebraska.<sup>2</sup>

### 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.<sup>3</sup> 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 current smokers among youth in Nebraska increases substantially with age, rising from 3.6% at age 14 to 21.0% by age 18. Overall, our data suggest that nearly one-third (31.4%) of all youth in this age range have tried cigarettes at least once. Furthermore, 13.2% of youth aged 14-18 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 increasing the excise tax on youth smoking.<sup>2</sup> Prior research cited by the American Cancer Society estimates that a 10% increase in cigarette prices results in a 6% decrease in

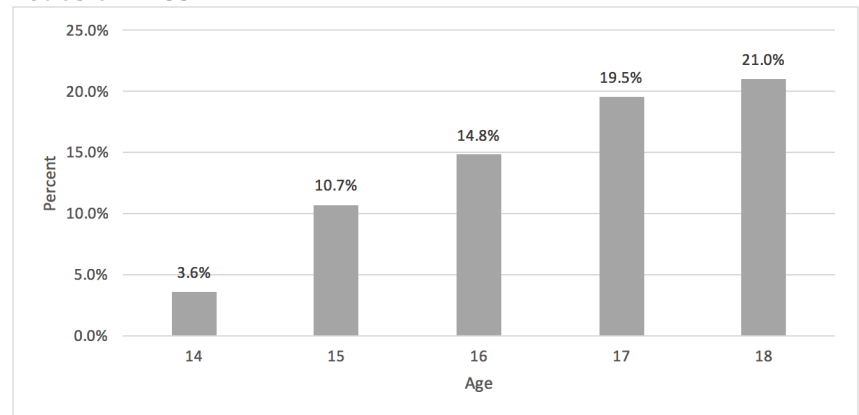
**Table 1. Cigarette excise taxes in dollars per pack in Nebraska and neighboring states, 2018**

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	1.72	N/A

Source: Campaign for Tobacco-Free Kids<sup>1</sup>

youth smoking rates.<sup>4-5</sup> Based on this, our analysis predicts that an increase in the cigarette tax by \$1.50 per pack will result in over 2,000 fewer high school students who smoke in Nebraska. Previous studies show that the average adult smoker first tried cigarettes at age 16.<sup>6</sup> Thus, we anticipate that LB1117 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



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**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.

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