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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

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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

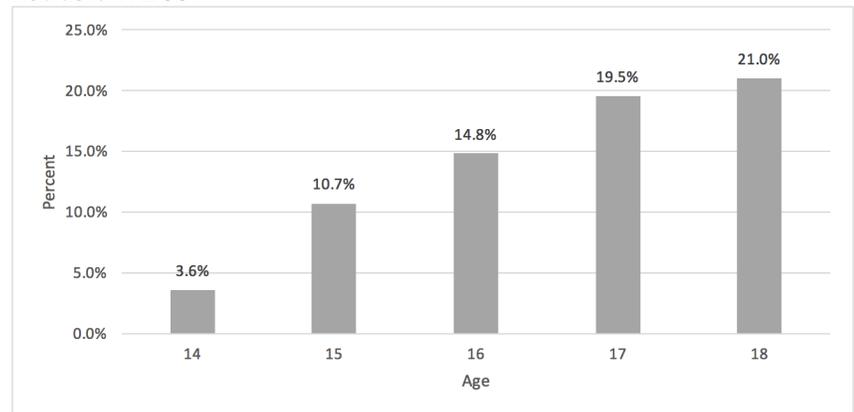
**Table 1. Cigarette excise taxes in dollars per pack in Nebraska and neighboring states, 2018**

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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