

# 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.



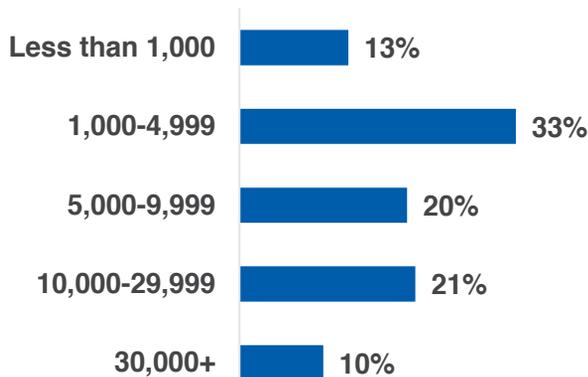
## RESULTS

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

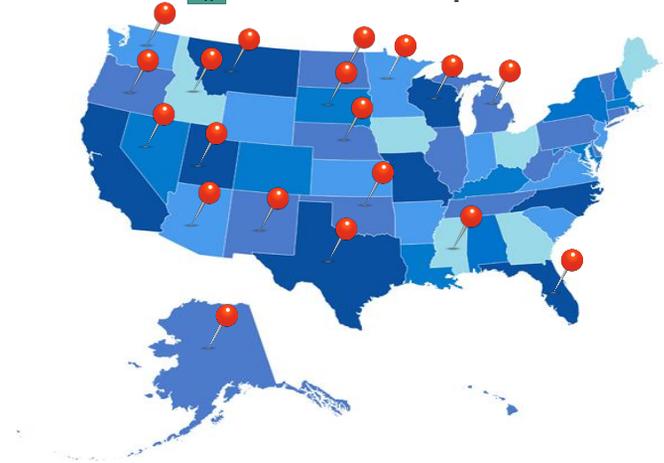
Tribes from 19 out of 50 states were represented within the survey. The majority (33%, n=70) reported their tribe's enrollment size between 1,000 and 4,999 members. Participants held a variety of roles in their Tribe, with the majority of participants identifying as tribal health department staff. Other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



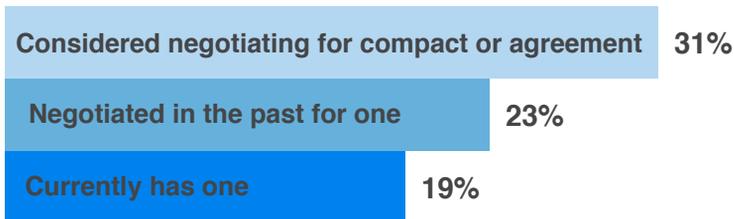


## COMMERCIAL TOBACCO PRODUCTS: COMPACTS, AGREEMENTS, & TAXES

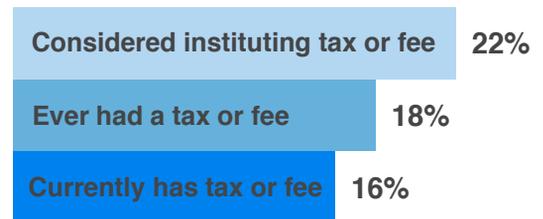
Nearly one-third (31%, n=106) of participants reported their Tribe had ever considered negotiating a compact or agreement with a state regarding taxation on commercial tobacco, including e-cigarettes. Of all survey participants' Tribes, about one-quarter (23%, n=106) had negotiated a compact or state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



## 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.