Policies Regulating Cigars

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A number of Federal and State policies cover tobacco products. Table 1 presents the Federal policy approach to the different forms of tobacco use. Table 2 presents the policy approaches of the State level. In general, Cigars are exempted from many of the regulations that apply to other tobacco products, particularly at the Federal level.

REGULATION OF CIGAR PRODUCTS

In 1906, Congress passed the first Federal Food and Drug Law. The Act defined medicines and preparations recognized in the United States Pharmacopoeia (USP) or the National Formulary. Tobacco was listed in the 1890's edition but purportedly was deleted in the 1905 edition in exchange for support from tobacco-state congressmen for passage of the law (Neuberger, 1963). The 1906 act was superseded by the Federal Food, Drug and Cosmetic Act (FFDCA) passed in 1938 (Neuberger, 1963). The Act revised the definition of drug to also include "articles intended for use in the diagnosis, care, mitigation, treatment or prevention of disease in man or animal" and "articles (other than food) intended to affect the structure or any function of the body of man or other animals."

In 1960, the Food and Drug Administration (FDA) received new authority to regulate consumer products with passage of the Federal Hazardous Substances Act (FHSA). Tobacco products were not specifically excluded, but FDA did not assert jurisdiction over tobacco products at that time. In 1972, authority for FHSA was transferred to the newly created Consumer Products Safety Commission (CPSC). The agency was sued in 1974 for failure to consider a petition to set upper limits on tar in cigarettes. Federal court subsequently ruled the CPSC must consider the petition. Within 6 weeks of this decision, Congress amended the FHSA specifically excluding tobacco products, including cigars.

In 1970, Congress passed the Controlled Substances Act to prevent the abuse of drugs, narcotics and other addictive substances. The law specifically excluded tobacco and tobacco products from the definition of a "controlled substance" in 21 U.S.C. 802 (Cigar Association of America, 1986) thus excluding cigars. In 1976, Congress enacted the Toxic Substances Control Act and it also excluded tobacco and tobacco products from the definition (15 USC 802C6). A summary of Federal regulatory policies for tobacco products is included in Table 1. A summary of state policies is included in Table 2.

In 1996, the FDA declared that nicotine in cigarettes and smokeless tobacco was a drug and asserted jurisdiction over these products as devices for delivery of

Table 1
Federal policies on tobacco products

		Cigarettes	Smokeless Tobacco	Cigars
1.	Labeling Requirements	Package and Print Ads Four Rotational Health Warnings	Package and Print Ads Three Rotational Health Warnings	None
2.	Advertising Restrictions	Prohibits Advertising on TV and Radio	Prohibits Advertising on TV and Radio	Prohibits Little Cigar Advertising on TV and Radio
3.	Report to Congress	Biennial	Biennial	None
4.	Nicotine/Toxic Constituent Disclosure	Nicotine, Tar, CO	Nicotine	None
5.	Additive Reporting	Confidential List to DHHS	Confidential List to DHHS	None
6.	Regulation as a Drug Delivery Device	FDA	FDA	None
7.	Youth Access	Synar Amendment FDA 21CFR801	Synar Amendment FDA 21CFR801	Synar Amendment
8.	Taxation	$0.24 Per Pack of 20	$0.027 per container (1.2 oz)	0.00125 small cigar 12.75% of wholesale price of large cigar but not more than $0.03 a cigar

Note: Department of Health and Human Services (DHHS)
Food and Drug Administration

Table 2
State and local policies on tobacco products

		Cigarettes	Smokeless Tobacco	Cigars
1.	Labeling Requirements	Preempted	Preempted	California
2.	Advertising Restriction	Preempted	Preempted	None
3.	Nicotine Disclosure	MA, TX	MA, TX	TX
4.	Nicotine/Toxic Constituent Reporting	MA, TX, MN	MA, TX, MN	TX, MN
5.	Youth Access			
6.	Taxation	50 States (average #0.317 per pack or 37.8% or wholesale price)	42 States (40 state average of 25.3% of wholesale price)	41 States (36 state tax average 21.7% of wholesale price)

the drug nicotine; however, the agency did not assert jurisdiction over cigars. In the proposed rule, little cigars were included, but deleted in the final rule that cited insufficient evidence of use by children and insufficient evidence that cigars were drug delivery devices under the act, as well as differences in definition of little cigars and cigarettes for tax purposes.[1]

HEALTH WARNINGS There is no Federal law requiring health warnings on cigars. At the State level, California adopted in 1986 the Safe Drinking Water and Toxic Substances Enforcement Act that required warnings on products that contain chemicals that cause cancer or reproductive risks. In response to the threat of litigation, cigar manufacturers and retailers agreed to place the following warning label on cigars sold in the state: "Warning: This product contains/produces chemicals known to the state of California to cause cancer and birth defects or other reproductive harm." Manufacturers of cigars also print the California warnings on the packages of manufactured cigars sold nationally. Cigars sold singly generally do not bear the California warning outside of the state.

DISCLOSURE OF CIGAR OR SMOKE PRODUCT CONSTITUENTS

Tar, Nicotine, and CO

Following passage of the Federal Cigarette Labeling and Advertising Act in 1965, the Federal Trade Commission (FTC) developed a machine system for measuring tar and nicotine yield of cigarettes and provided, in an annual report to Congress, the yields of tar and nicotine as the most popular brands (Pillsbury et al., 1969). The system was not designed to predict actual tar and nicotine intake among humans, only to provide a relative measure between brands. The system was modified in 1981 to include carbon monoxide (CO). Cigarette manufacturers disclose tar and nicotine yield of their brands in advertisements under a 1971 consent agreement with the FTC. Cigarette manufacturers generally list tar and nicotine levels on packages of low-yield cigarettes, but not on packages containing cigarettes with greater than 8 milligrams of tar.

Cigar manufacturers are not required to report tar, nicotine, and CO content of their products to the Federal Government. Texas and Minnesota require nicotine reporting of cigars. The International Committee for Cigar Smoking Studies, which represents cigar manufacturers, concluded that it is technically possible to smoke cigars by machine (International Committee, 1974). However, the committee notes that, given the range in cigar size and variability of the products, it is very difficult to produce valid tar deliveries, and that ranking cigars by tar content is virtually meaningless and of minimal value to the consumer.

Texas requires cigar manufacturers to disclose nicotine yield of its products to the Department of Health based on standards to be adopted by the Department (Vernon's Texas Codes Annotated, 1998). Minnesota requires cigar manufacturers to disclose "hazardous substances contained in the burned or unburned state, which may include certain components of tar and carbon monoxide" (Minnesota Secretary of State Office, 1997). Massachusetts also requires companies to report nicotine yield of cigarettes and smokeless tobacco products to consumers based on what the user is expected to take within the body.

1 44424-federal regulation vol. 61 no. 168 8/28/80.

.Small cigars and packaged cigars bear the following statement on the package in response: "These cigars are predominantly a natural tobacco with non-tobacco ingredients added." This has been done in response to California law (Wilson, 1988). Cigar manufacturers are not required by Federal law to disclose added constituents or nicotine and tar contents. The manufacturers have neither voluntarily developed a protocol nor voluntarily disclosed their additives.

Added Ingredients Cigarette manufacturers are required to report ingredients added to tobacco to the Secretary of the Department of Health and Human Services (DHHS). The list does not provide the level of the additive or the brand that it is placed in, and is kept confidential by DHHS. DHHS is authorized to report to Congress on its research on additives and health risks, but has yet to do so since it received the authority in 1984. DHHS has no authority to regulate or remove harmful additives.

When the FDA asserted jurisdiction over cigarettes and smokeless tobacco as drug delivery devices, it considered requiring disclosure of ingredients added to these products, but decided not to do so. The comprehensive Smokeless Tobacco Health Education Act of 1986 requires similar ingredient reporting to DHHS for smokeless tobacco products and requires manufacturers to report nicotine yield, but does not require nicotine content to be listed on advertisements or packages. Cigarette and smokeless tobacco manufacturers voluntarily released their list of additives in 1994 in response to public concerns. Cigar manufacturers have not done so.

Massachusetts requires cigarette and smokeless tobacco manufacturers to file an annual report with the Department of Public Health that lists added ingredients by brand in descending order by weight or other measure (Phillips, 1997). Cigars are not included.

Texas requires reporting of ingredients added to cigars and Minnesota requires reporting of constituents in the cigar or cigar smoke that are on the state's "hazardous substances" list.

ADVERTISING RESTRICTIONS Federal advertising restrictions on cigarettes and smokeless tobacco products include the prohibition of electronic advertising, including television, radio, and any other form of electronic communication regulated by the Federal Communications Commission (FCC). Cigarettes and smokeless tobacco are not directly advertised by large manufacturers on the Internet, however, there are over 150 cigar websites on the Internet, many of which sell or advertise cigars (Cigar Association of America, 1986).

In 1973, the Little Cigar Act (PL93-109) banned broadcast advertising of "Little Cigars" defined as "any roll of tobacco wrapped in leaf tobacco or any substance containing tobacco as to which one thousand units weigh not more than 3 pounds." The ban did not extend to large cigars and cigarillos which can still be advertised on electronic medium today.

The advertising and promotion of cigarette and smokeless tobacco products have also been restricted through voluntary measures, adopted by their respective trade associations, the Tobacco Institute and the Smokeless Tobacco Council, ostensibly to protect children from being encouraged to smoke or use smokeless tobacco. The codes have a number of similar provisions, such as prohibiting models in ads who appear to be under the age of 25, not to associate smoking with glamour, physical fitness, or wealth, and not to place brand-name tobacco products in movies. As described in Chapter 7, cigar manufacturers' advertising and promotion of cigars have not adhered to those voluntary codes (Falit, 1997).

If the codes were strictly applied to cigar advertising, current cigar advertising and promotion would be severely restricted. Famous actors and athletes, including Demi Moore, Arnold Schwartzenegger, and Wayne Gretsky promote cigar use (Chapter 7). Major themes presented in cigar advertisements include wealth, athletic fitness, and sexual attractiveness. The tobacco industry stopped marketing of cigarettes on college campuses in the 1960's. A recent story in *Smoke* magazine describes emerging cigar social clubs on college campuses (Barry, 1997).

REGULATION OF CIGAR SMOKING IN PUBLIC PLACES

An earlier chapter of this monograph reports on cigar smoking and environmental tobacco smoke (ETS) generated by cigar use (Chapter 5).

Early restrictions on cigarette smoking included bans on cigars and pipes. In 1971, the Civil Aeronautics Board (CAB) restricted cigarette smoking on airlines to a limited number of seats, and at the same time banned cigar and pipe smoking entirely.

States and local jurisdiction have extensively regulated cigar smoking as part of ordinances that have restricted cigarette smoking. More completed reviews of state and local ordinances are available in an earlier monograph in this series (Monograph 3) and from the Centers for Disease Control and Prevention (State Tobacco Highlights, 1996). In general, cigars are more strictly regulated than cigarettes by these ordinances, probably because of the greater irritation and annoyance produced by cigar smoke.

LITIGATION

Cigarette and smokeless tobacco manufacturers have been sued by , individuals classes of persons, and the majority of states for the alleged harm their products have caused to consumers and for the related health costs of treating tobacco related diseases.

The Culbro Corporation, a major cigar manufacturer, has been named in seven suits in Florida since 1995, although it was served in only four cases. In each case, Culbro was voluntarily dismissed as a defendant. One of the suits in which the company was named but not served as a defendant was a class action suit claiming that the plaintiffs were addicted and harmed by cigar smoking.

A principal defense made by tobacco manufacturers in the litigation is that consumers have been adequately warned of the harm that cigarettes can cause through health warning labels and are knowledgeable about the risks associated with cigarette smoking. Cigarette manufacturers argue that consumers voluntarily assume the risks and therefore they should not be held accountable. Cigarette manufacturers have acknowledged that smoking is a risk factor for certain diseases although they argue the association is not causal. Cigar manufacturers, on the other hand, are not required to place health warnings on their products, except in California. The failure of cigar manufacturers to place warnings on all of their products, coupled with the marketing of their products, may place them at risk of liability in the future.

RESTRICTIONS ON YOUTH ACCESS TO CIGARS

At the Federal level, the FDA adopted a regulation on August 23, 1996, to prohibit the sale of cigarettes and smokeless tobacco products to persons under 18, as well as to restrict advertisements and promotions directed toward youth. The FDA rule does not include cigars. The Federal Alcohol, Drug Abuse and Mental Health Act was amended in 1992 to include a requirement for states to establish 18 years of age as the minimum age for the purchase of tobacco products. If a state did not establish such a requirement, the state would not receive full funding for Federal substance abuse block grants. Cigars are included in this Act.

TAXATION

Federal Tax of Cigars

In 1864, Congress passed a law placing an excise tax on tobacco products, and in the following year collected 11.4 million dollars in revenue, with only .1 percent coming from cigarette taxation. By 1920, cigarettes accounted for almost half of the 58 million dollars collected at the Federal level, and in 1996, cigarettes represented 98 percent.

The current Federal tax on cigars (Table 3) is broken into two categories. Small cigars are taxed at $1.125 per thousand or approximately one tenth of a cent per small cigar. The small cigar is defined as having a weight no more than 3 pounds per 1,000 units, and resembling cigarettes in size and weight. The Federal tax on a package of 20 cigarettes is 24 cents while the tax on 20 small cigars is about one tenth that or 2.25 cents for 20 small cigars.

The tax on large cigars (cigars weighing more than 3 pounds per thousand) is 12.75 percent of the wholesale price, but not more than $30.00 per thousand. At this rate, there is a maximum tax of 3 cents per cigar. Based on this weight classification, cigarillos, manufactured, and premium cigars, would all be classified as large cigars.

The estimated average manufacturers price for a package of five cigarillos is $0.60 per package or $120.00 per thousand. Based on that amount, the tax at 12.75 percent for 1,000 would be $16.20 or $1.62 per cigarillo. The estimated wholesale price of the manufactured cigar is 36 cents per cigar, or $360.00 per thousand. If the thousand were taxed at 12.75 percent, the resulting tax would be $51.00 per thousand above the maximum taxable level of $30.00 per thousand.

The Federal tax on a typical manufactured or premium cigar would therefore be limited to 3 cents per cigar. This tax scheme is particularly favorable to manufacturers of premium cigars whose very costly cigars can only be taxed at a maximum of 3 cents per unit. Thus as price increases due to inflation or demand, Federal tax diminishes as a percent of price. Table 3 summarizes the Federal taxes on different types of cigars and Table 4 compares the tax rate for cigarettes and various types of cigars as a percent of the wholesale price.

Table 3
Estimated weight, price, and federal tax per 1,000 pounds of tobacco products

Tobacco Product (weight Est. Wholesale Price)	Weight/Thousand Units	Price/Thousand Units	Fed Tax/Thousand Units	%Tax of Price
Small Cigars (1 gram @$0.035 each)	2.205 lbs.	$35.00	$1.125	3.2%
Tiparillos (3 grams @$0.12 each)	6.614 lbs.	$120.00	$15.30	12.57%
Manufactured Cigars (8.5 grams @$0.36 each)	18.74 lbs.	$360.00	$30.00	8.3%
Premium (20 grams @$1.50 each)	44.100 lbs.	$150.00	$30.00	2%
Cigarettes (1 gram @$0.042 each)	2.205 LBS.	$42.00	$12.00	28.6%

Table 4
Wholesale price and federal tax per pound of various tobacco products

Products	Wholesale Price per Pound of Tobacco	Federal Tax per Pound of Tobacco	Tax as a % of Wholesale Price
Cigarettes	$19.05	$3.432	28.6%
Small Cigar	$15.87	$0.51	3.2%
Tiparillo	$19.66	$1.95	12.75%
Manufactured Cigar	$19.21	$1.59	8.3%
Premium Cigar	$34.09	$0.68	2%

State Taxation of Cigars As of January 1, 1996, the number of states taxing cigars was 41, with 36 placing a single average tax of 21. 7 percent on the manufacturers' or wholesalers' price (Table 5). Five states have a tax system similar to that of the Federal Government that have multiple rates according to the weight or price of the cigar. Of the 36 states with the single rate, Washington has the highest tax of 74.9 percent of the wholesale price, and North Carolina the lowest, 2 percent. Ten states had rates higher than 25 percent, and 26 lower. By comparison, 50 states tax cigarettes at an average tax of 31.7 cents per pack or 37 percent of the wholesale price of $84.00 per thousand. Forty states tax smokeless tobacco at an average rate of 25.3 percent of the wholesale price. According to the Tobacco Institute, 337.2 million dollars in gross tax revenue was generated from state taxation of tobacco products other than cigarettes in 1996. This represents 4.8 percent of the total tax revenue from all tobacco products.

In recent years, there has been an increasing trend at the state level to impose taxes on tobacco products other than cigarettes. In 1970, 21 states taxed cigars and the number remained virtually constant up until 1995 (22 states). However, by 1990, the number of states rose to 33 and by 1996 was 41 states. Not only did the number of states taxing cigars increase, but also the rate increased by almost 30 percent from 1983 to 1996. In 1983, 14 states levied a flat rate on the wholesale price of cigars of 21.3 percent. By 1996, the same states increased the average rate 28.2 percent. Total state tax revenue for tobacco products other than cigarettes increased from $32.6 million in 1975 to $62.3 million in 1985, and today is $337.2 million. In 1975, other tobacco products made up 3.4 percent of all tobacco tax revenue at the state level, and by 1996 rose to 4.8 percent. Table 5 summarizes the taxation of cigars by individual states.

All 50 states and the District of Columbia have enacted some form of legislation with respect to the sale of cigars to minors. According to NCI's State Cancer Legislative Database, through November 1997, 29 states and DC explicitly prohibit the sale of cigars to minors. The remaining states prohibit the sale of tobacco products to minors, implicitly covering cigars (Table 6).

In conclusion, the number of states taxing cigars has increased sharply over the last 10 years, and the vast majority tax cigars as a percent of wholesale price. Such a tax structure will result in an increase in revenue as cigar prices go up. This is the opposite of the Federal system which sets a maximum rate of 3 cents per large cigar. Thus as the price of large cigars increase, the proportion of tax on the price decreases.

Table 5
State tax rates on cigars

State	Tax rates	States with no tax rates on cigars
Alabama	Cigars, retailing for:	District of Columbia
	(a) 3 1/2 cents each or less, $1.50 per thousand;	Florida
	(b) More than 3 1/2 and not more than 5 cents each, $3.00 per thousand;	Kentucky
	(c) More than 5 and not more than 8 cents each, $4.50 per thousand;	Maryland
	(d) More than 8 and not more than 10 cents each, $7.50 per thousand;	Pennsylvania
	(e) More than 10 and not more than 20 cents each, $15 per thousand;	Virginia
	(f) More than 20 cents each, $20.25 per thousand.	West Virginia
	Little Cigars: 2 cents for each 10 or fraction thereof.	Wyoming
Alaska	75% of wholesale price.	
Arizona	Cigars retailing for:	
	(a) 5 cents each or less, 6.4 cents for each 3 cigars;	
	(b) More than 5 cents, 6.4 cents each	
	Little cigars: 12.9 cents for each 20 or fraction thereof.	
Arkansas	23% of manufacturers' invoice price.	
California	29.37% of wholesale price effective 7/1/97-6/30/98.*	
Colorado	20% of manufacturers' price.	
Connecticut	20% of wholesale price – all OTP.	
Delaware	15% of wholesale price.	
Georgia	Little cigars: weighing not more than 3 pounds per 1,000: 2 mills each.	
	All other cigars: 13% wholesale price.	
Hawaii	40% of wholesale price.	
Idaho	40% of wholesale sales price.	
Illinois	18% of wholesale price.	
Indiana	15% of wholesale price.	
Iowa	22% effective 6/1/91 of wholesale sales price.	
Kansas	15% of original invoice price from the manufacturer to the wholesaler.	
Louisiana	Cigars with a list price of $120 per thousand or less, tax is 8% of net invoice price;	
	Cigars with a list price of over $120 per thousand, tax is 20% of net invoice price.	
Maine	16% of wholesale sales price.	
Massachusetts	15% of wholesale price.	
Michigan	16% of wholesale price.	
Minnesota	35% of wholesale price.	
Mississippi	15% of manufacturers' list price.	

*CA reset at the beginning of each fiscal year.

Table 5 (*Continued*)
State tax rates on cigars

State	Tax rates	States with no tax rates on cigars
Missouri	10% of manufacturers' price.	
Montana	12.5% of wholesale price.	
Nebraska	15% of wholesale price.	
Nevada	30% of wholesale price.	
New Jersey	48% of wholesale price.	
New Mexico	25% of product value.	
New York	20% of wholesale price – all OTP.	
North Carolina	2% of wholesale price.	
North Dakota	28% of wholesale price.	
Ohio	17% of wholesale price.	
Oklahoma	Cigars, cheroots, stogies, etc., weighing more than 3 pounds per thousand, retailing for: (a) 4 cents each or less, $10 per thousand; (b) More than 4 cents each, $30 per thousand; Little cigars: 2 cents for each 8 or fraction thereof.	
South Dakota	10% of wholesale price.	
Tennessee	6% of wholesale price.	
Texas	Tax on cigars is based on weight per 1,000 and retail selling price. (a) Cigars weighing not more than 3 pounds per 1,000, 1 cent for each 10 cigars; (b) Cigars weighing more than 3 pounds per 1,000 and retailing for not more than 3.3 cents each, $7.50 per 1,000; (c) Cigars of all descriptions weighing more than 3 pounds per 1,000 and retailing for over 3.3 cents each, containing no substantial amount of nontobacco ingredients, $11.00 per $1,000; (d) Cigars of all description weighing more than 3 pounds per 1,000 and retailing for over 3.3 cents each, containing a substantial amount of nontobacco ingredients, $15.00 per $1,000.	
Utah	35% of manufacturers' selling price exclusive of any trade discount, special discount, or deal.	
Vermont	41% of distributors' price.	
Washington	74.9% of wholesale price.	
Wisconsin	20% of wholesale price.	

Source: Tobacco Institute, Washington, D.C.

Table 6
States with laws prohibiting the sale of cigars to minors (Through November 30, 1997)

State	Type of Prohibition	State	Type of Prohibition
Alabama[2]	*	Montana	*
Alaska	*	Nebraska	x
Arizona	*	Nevada	x
Arkansas	x	New Hampshire	*
California	x	New Jersey	x
Colorado	*	New Mexico	x
Connecticut	x	New York	*
Delaware	*	North Carolina	x
District of Columbia	*	North Dakota	*
Florida	x	Ohio	x
Georgia	x	Oklahoma	*
Hawaii	x	Oregon	x
Idaho	*	Pennsylvania	x
Illinois	*	Rhode Island	*
Indiana	*	South Carolina	x
Iowa	x	South Dakota	*
Kansas	*	Tennessee	x
Kentucky	x	Texas	*
Louisiana	*	Utah	*
Maine	x	Vermont	*
Maryland	*	Virginia	*
Massachusetts	x	Washington	x
Michigan	*	West Virginia	*
Minnesota	*	Wisconsin	*
Mississippi	*	Wyoming	*
Missouri	*		

Source: *National Cancer Institute, State Cancer Legislative Database, Bethesda, MD: SCLD*

Legend: ** Denotes states that have enacted laws explicitly prohibiting the sale of cigars to minors*
x Denotes states that have enacted laws prohibiting the sale of tobacco/tobacco products to minors

[2] *Alabama does not prohibit the sale of cigars or tobacco products to minors; instead the purchase of cigars by minors is prohibited.*

CONCLUSIONS

1. There is less Federal and State regulation of cigars when compared to cigarettes and smokeless tobacco. The Synar Amendment is the only Federal statute, outside of the tax codes, that specifically includes cigars.
2. The voluntary codes restricting marketing practices established by the tobacco trade associations are regularly violated by cigar advertising and promotional activities.
3. Federal tax rates selectively favor premium cigars over other cigars and tobacco products, by capping the tax rate at 3 cents per cigar.
4. With the exception of warnings mandated by California's Proposition 65, cigars do not carry warning labels.

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