

The association between excise taxes and smoking and vaping transitions – Findings from the 2016-2020 ITC United States Surveys

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Abstract

Background: While a growing number of studies examined the effect of e-cigarette (EC) excise taxes on tobacco use behaviors using cross-sectional surveys or sales data, there are currently no studies that evaluate the impact of EC taxes on smoking and vaping transitions.

Methods: Using data from the US arm of the 2016-2020 International Tobacco Control Four Country Smoking and Vaping Survey (ITC 4CV), we employed a multinomial logit model with two-way fixed effects to simultaneously estimate the impacts of cigarette/EC taxes on the change in smoking and vaping frequencies.

Results: Our benchmark model suggests that a 10 % increase in cigarette taxes led to an 11 % reduction in smoking frequencies ($p < 0.01$), while EC taxes did not have a significant effect on smoking frequencies.

Conclusion: Our findings suggest that increasing cigarette taxes may serve as an effective means of encouraging people who smoke to cut back on smoking or quit smoking. The impact of increasing EC taxes on smoking transitions is less certain at this time.

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