

Building Alliances in Unlikely Places: Progressive Allies and the Tobacco Institute's Coalition Strategy on Cigarette Excise Taxes

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The tobacco industry often utilizes third parties to advance its policy agenda. One such utilization occurred when the industry identified organized labor and progressive groups as potential allies whose advocacy could undermine public support for excise tax increases. To attract such collaboration, the industry framed the issue as one of tax fairness, creating a labor management committee to provide distance from tobacco companies and furthering progressive allies' interests through financial and logistical support. Internal industry documents indicate that this strategic use of ideas, institutions, and interests facilitated the recruitment of leading progressive organizations as allies. By placing excise taxes within a strategic policy nexus that promotes mutual public interest goals, public health advocates may use a similar strategy in forging their own excise tax coalitions. (*Am J Public Health*. 2009;99:1188–1196. doi:10.2105/AJPH.2008.143131)

In its efforts to oppose cigarette excise tax increases in the 1980s, the tobacco industry devised a coalition strategy of recruiting outside groups to advocate its positions at the federal, state, and local levels.¹ Although forming coalitions was not a new industry practice, it became an increasingly important tactic as the industry sought to create an image of broad support for its positions in the face of growing public pressure around tobacco control.² Roger Mazingo, a vice president for the Tobacco Institute (the tobacco industry's trade association; hereafter referred to as "the Institute"), underscored the importance of excise taxes in 1987 when he wrote that "the cigarette tax issue is our oldest and remains the one [issue] that most immediately and directly affects our bottom line."³ He emphasized that excise taxes were being levied not only to raise revenue, but also as "punitive attacks on industry."³ Additionally, research had demonstrated that tobacco tax increases were among the most effective ways to reduce smoking prevalence.^{4,5}

Acknowledging that the "political acceptability of 'sin' taxes made further increases a certainty,"¹ the Institute's strategy included recruiting "organized labor, minorities, and other liberal groups" to provide early warnings of legislative tax initiatives, help tobacco industry lobbyists gain access to legislators who were not industry allies, demonstrate

constituent support for protobacco votes, and testify on the industry's behalf.¹ The Institute was successful in forging relationships with—and providing significant financial support to—two prominent progressive organizations, Citizens for Tax Justice (CTJ) and Citizen Action, to oppose cigarette excise tax increases as part of its policy efforts.⁶

The alliance between the Institute and progressive organizations on cigarette excise taxes represents a departure from the more typical formation of policy coalitions by like-minded groups with shared political philosophies and a history of working together.⁷ Although there are other examples of tobacco industry support for social justice organizations, including the American Civil Liberties Union⁸ and leading civil rights groups,⁹ CTJ and Citizen Action were progressive groups whose populist political philosophies contrasted with the antiregulatory impulses and corporate mission of the tobacco industry, making their collaboration with the industry particularly surprising. The Institute was able to gain their support by employing a strategy that employed key ideas, institutions, and interests to induce policy behavior that would otherwise not have occurred.

Details of the arrangement with CTJ and Citizen Action became available with the release of internal tobacco industry documents as a result of litigation.^{10,11} These documents offer

insight into the tobacco industry's strategies in opposing tobacco control initiatives, as well as activities of groups and individuals collaborating with the industry. We drew on documents retrieved through the Legacy Tobacco Documents Library at the University of California at San Francisco (<http://legacy.library.ucsf.edu>) and Tobacco Documents Online (<http://tobaccodocuments.org>) to examine how the tobacco industry was able to attract support from progressive groups on excise tax debates.

We searched both databases with key terms such as "coalition strategy," "Citizens for Tax Justice," "CTJ," "Citizen Action," "Strategy Group" (consulting group), "McIntyre" (Robert McIntyre from CTJ), and "Wilhelm" (David Wilhelm from CTJ and the Strategy Group), and pursued relevant threads contained in the documents. We also searched for Institute budgets between the years 1984 and 1999 to obtain funding information for coalition members. We reviewed more than 700 documents through these searches. We based our analysis on approximately 100 documents most relevant to the creation and maintenance of the tax coalition. We used Lexis–Nexis and newspaper and periodical searches to determine whether op-ed pieces referenced in Institute documents as part of the effort to influence public opinion actually ran in newspapers and magazines as claimed.

BUILDING THE COALITION

The tobacco industry faced a growing cigarette excise tax problem. Referring to excise taxes at the state level,¹² the Institute noted in July 1984 that "25 increases in tobacco excise taxes have been passed" since January 1982 and "another five increases scheduled to 'sunset' have become permanent."¹ The Institute was aware that "the doubling of the federal excise tax in 1981, the first since 1951, has cost the industry an estimated half-billion dollars a

year in lost income.¹³ The Institute's strategy for contesting further increases called for utilizing groups outside the industry "to argue against excise taxes for us," including groups that were "philosophically distant" from the Institute—an effort acknowledged to be the "greatest departure from current practice."¹ The significance of such support, as the 1985 report emphasized, was its utility as "a counterweight to the interests who favor higher cigarette taxes."¹³ The 1984 excise tax plan called for "gaining the support of Citizens for Tax Justice (CTJ), the most influential labor/liberal tax reform group in the country, in opposition to excise taxes" as the initial focus of this effort.¹

CTJ was a logical target for assistance in generating labor and liberal opposition to excise taxes. Founded in 1979 by trade unions and public interest groups after state property tax cuts in California under Proposition 13 forced a contraction of government services, CTJ in the early 1980s was analyzing the economic and tax policies of the Reagan administration, which it criticized for shifting tax burdens from corporations and the wealthy to average taxpayers.^{14,15} CTJ's Board of Directors included representatives from the National Association for the Advancement of Colored People, the Association of Community Organizations for Reform Now, the League of Women Voters, Citizen Action, and other progressive citizen groups.¹⁶ In addition, Robert McIntyre, CTJ's Federal Tax Policy Director, was a lawyer who had previously worked with Ralph Nader, and its Executive Director, David Wilhelm, had come to CTJ from working on Illinois Democrat Paul Simon's successful run for the US Senate in 1984.^{14,17}

On the surface, there appeared to be little prospect for collaboration between CTJ (and subsequently Citizen Action) and the tobacco industry on the issue of excise taxes. Public interest groups typically enter coalitions because they have a better chance of influencing policies than they can on their own, and such coalitions are most readily formed when they are comprised of groups who have a similar political philosophy and some experience of working together.⁷ But CTJ was focused on corporate taxation and income tax policy in the early 1980s.^{18,19} It had no apparent common philosophies or collaborative history with the tobacco industry, and the political sympathies of

CTJ were at odds with the corporate power and conservative leanings of the tobacco industry. CTJ and Citizen Action were formed to catalyze labor–citizen cooperation on key social and economic issues.²⁰ Because these groups were value-driven and motivated by specific ideals, the tobacco industry could not expect them to simply provide services as a consultant would do; CTJ and Citizen Action would instead be expected to take on activities consistent with their underlying values and missions.

To comprehend how the tobacco industry was able to overcome such barriers and forge a relationship with progressive organizations, it is useful to understand coalition development as involving the mobilization of three strategic resources: ideas, institutions, and interests. Interrelationships among these resources are fundamental building blocks for facilitating action among independent political actors, with ideas embodying notions of common interest, institutions representing shared beliefs about cooperation and plausible paths of action, and interests constituting the goal preferences of constituent actors.²¹ By managing reciprocal and coordinated interactions of these three elements, policy actors can achieve results that would not be achieved in their absence. For instance, institutions help give direction and meaning to ideas and sustain cooperation in the pursuit of interests, and ideas "embody notions of common interest, where gains are to be had from exchange"^{21(p381)} and must be compatible with the institutional mechanisms that produce and sustain action.

Seen in this way, the tobacco industry needed to nurture an appropriate blend of ideas, institutions, and interests to set its excise tax strategy in motion. Because CTJ was motivated by a commitment to progressive tax policy that embodied redistributive principles, the Institute based its hopes for engaging CTJ's interest on framing excise taxes as an unfair form of taxation.¹ Excise taxes were held to be regressive because lower-income consumers paid a higher portion of their income per unit of purchase than their higher-income counterparts.²² According to the 1984 excise tax plan, the Institute approached CTJ and was told that "the group supports the industry's position against regressive excise taxes."¹ "However," it continued, "the cigarette excise tax issue—at both the federal and state levels—is not one of CTJ's priority concerns."¹

To attract support from progressive groups, the Institute also recognized it would need to support work that was part of these organizations' existing agendas. The excise tax plan stated that:

In return for their help, we will be expected to assist them with legislation and other projects of their own choosing. Quid pro quos with these groups should be established on a case-by-case basis, and done so clearly before relationships are established. In some cases, labor/liberal groups will want help with issues which we have no problem supporting. In other cases, we may find it more difficult.¹

In part, the appeal to interests was financial. For groups like CTJ, whose budgets were largely derived from voluntary contributions or grants, tobacco industry funding meant more economic stability, relative freedom from fundraising, and an enhanced ability to conduct their work. Concerns with President Reagan's budgetary and taxation policies made funding a significant issue for CTJ and other progressive groups at the time of the Institute's approach. By agreeing to embed excise tax work within broader progressive tax efforts, CTJ could gain a rich and powerful corporate partner for some of its initiatives.

Finally, there was an institutional component that went into making the coalition viable. Even with a quid pro quo arrangement as a lure, CTJ and other potential coalition partners risked alienating their constituencies if they collaborated directly with the Institute on excise taxes. The solution to this obstacle was to develop an indirect means for organizing work with labor and progressive groups in less immediate ways, an initiative that the Institute had already set in motion in forming the Tobacco Industry Labor Management Committee (LMC) in 1984 with five trade unions whose members worked for the tobacco industry—the Bakery, Confectionery & Tobacco Workers International Union; the International Association of Machinists; the United Brotherhood of Carpenters and Joiners; the Sheet Metal Workers International Association; and the Firemen and Oilers.²³ The LMC provided the tobacco industry with an institutional mechanism for pursuing relationships with labor and progressive groups in two ways. First, the LMC's trade union membership helped establish it as a legitimate forum for engaging in policy activities of interest to labor. Second, the

LMC offered a vehicle for the Institute to fund groups who might otherwise be reluctant to take money directly from the tobacco industry.

THE COALITION BEGINS

By the early 1980s, CTJ was a much-cited authority on tax policy, and a vocal critic of the tax policies of the Reagan administration.^{18,24–26} It devoted particular attention to the impact of tax cuts on business and the well-to-do, contrasting them with the increasing economic hardship of low-income people.^{15,18} The organization's prominence as a progressive critic was captured by an article in the *Washington Monthly* in 1988, which noted that:

Groups that take on rich and powerful adversaries have to find ways to promote their cause and create new constituencies. Citizens for Tax Justice did just that. The group's determined research found that some of the nation's largest corporations paid no taxes. CTJ's savvy and fearless promotion of its findings, even when doing so made its own board members uncomfortable, helped create outrage that cut across ideological lines.¹⁴

Funding from the Institute was one way for CTJ to enhance its work. If CTJ did not traditionally view cigarette excise taxes as a priority issue, as indicated by the Institute's excise plan, it nevertheless agreed to work with the Institute on the issue beginning in 1984, when it received \$10 000 in funding from the Institute.²⁷ Before the end of the year, CTJ issued a press release lauding the US Treasury's tax reform program because it "did not present any of the regressive consumption tax alternatives that have been considered in the past few months, or any of the quick-fix excise tax increases like those included in the 1982 package."²⁸ In 1985, CTJ testified before the Senate Finance Committee against an increase in the federal tax on cigarettes, and in a letter to Senator Jeff Bingaman (D-NM), David Wilhelm stated that "we believe that taxes based on consumption are unfair, regressive ways to raise federal revenues" and that "the tax system is an inefficient way to modify personal behavior."¹⁶

The Institute's financial commitment to CTJ escalated quickly, with Institute budgets indicating payments to CTJ of \$50 000 in 1985²⁹ and \$139 000 in 1986.³⁰ In June 1986, David Wilhelm attended one of the first formal LMC meetings,³¹ and CTJ maintained a regular

presence at the twice-yearly LMC meetings from that point forward.^{31–33} As reflected by the funding increase, CTJ's relationship with the Institute deepened significantly in 1986. The organization promoted its excise tax arguments to labor, legislative, and general audiences through a variety of forums, including reports, conferences, meetings, opinion pieces, and letters.^{34–37} This work meshed with Institute's strategy of combating excise taxes by raising "public awareness about the negative effects of excise taxes, making them less attractive as economic, social or political policy options" and gaining "support of a broad spectrum of organizations from tobacco industry allies to public interest, business, labor, and citizens groups—all of which are potential opponents of excise taxes."³⁸ The incorporation of excise tax activities by CTJ within its traditional tax equity work, in turn, allowed it to simultaneously satisfy its own organizational interests.

The inclusion of cigarette excise tax increases by Senator Bob Packwood (R-OR) in a federal tax reform effort in March 1986³⁹ provides an example of CTJ's excise tax work. Institute president Samuel Chilcote informed his executive committee that his staff "began application of all available resources and energies (and we urge Institute members to do the same) to a project to acquaint members of the Senate Finance Committee with the disastrous consumer and industry effects" of the proposed reform.⁴⁰ Chilcote noted that the Institute worked with CTJ to produce a statement criticizing the plan.⁴⁰ A draft of a speech by a Institute executive in April 1986 emphasized the success of the effort:

The ink was very wet on those first accounts of the Packwood plan when we were on the doorstep of our labor-oriented friends at Citizens for Tax Justice. We gave them the wherewithal of their press releases, news conferences and advertisements. We turned over to them and they released the overnight national opinion survey we ran which showed substantial public disapproval of the Packwood plan. They had a field day with the press and a most productive flirtation with the AFL-CIO.⁴¹

The opinion poll was conducted by Fingerhut Granados Opinion Research, and the results were submitted to CTJ on March 27, 1986.⁴² A CTJ press release touted the findings by stating that "A new nationwide poll shows that American voters strongly favor tax reform, but

overwhelmingly reject increased excise taxes as proposed by Sen. Robert Packwood's Senate Finance Committee."⁴³

An update on CTJ activities by David Wilhelm at a November 1986 meeting of the LMC underscored an apparent mutualism coming to characterize the relationship between CTJ and the Institute.³⁵ At the meeting, Wilhelm discussed an upcoming CTJ conference in January organized with Institute support, as well as two new projects focusing on state excise taxes and corporate tax avoidance at the state level.³⁵ These developments suggest an affirmative interest on CTJ's part in expanding its tax activity with Institute funds, while also underscoring the Institute's willingness to support excise tax activities that included broader fair tax messages. In January 1987, the Institute reported that, "With our support, Citizens for Tax Justice (CTJ) presented a one day conference: 'A Golden Opportunity: What Federal Tax Reform Means for the States.'³⁶ The conference was said to provide the Institute "with an excellent opportunity to assist CTJ in transferring the tax fairness issue to the states. CTJ has requested our assistance in establishing business contacts in the states."³⁶

The prospect of federal excise taxes remained a concern for the Institute in 1987, and its 1987 budget included \$281 000 for CTJ's activities.⁴⁴ The Institute indicated in a March report that CTJ was among the groups it had asked to write letters to members of the House Committee on Ways and Means and the Senate Finance Committee to oppose the use of excise taxes for federal deficit reduction.³⁷ It also noted that:

Citizens for Tax Justice articles opposing excise taxes will appear in April editions of *The Washington Post* and the *New Republic*. Bob McIntyre is also preparing a white paper on alternative revenue raising options.³⁷

The Institute was only off on the timing of the pieces. McIntyre's editorial opposing excise tax increases ran in the May 18, 1987, issue of *The Washington Post*,⁴⁵ and his *New Republic* article appeared in the June 17, 1987, issue, with both articles noting his CTJ affiliation.⁴⁶ The Institute reported the following month that a major CTJ report, *Meeting the Revenue Targets in the 1988 Budget: Will Tax Reform Be Extended or Undermined?*, persuasively argued against utilizing excise taxes for 1988 revenue targets and would be sent to all members of Congress.⁴⁷ A

June Institute memo noted that “Citizens for Tax Justice continues to promote their excise tax report and alternative revenue recommendations” and that “press coverage and visibility on Capitol Hill has been fabulous. CTJ has also mailed letters to their 12,000 member activists network asking them to write members of Congress opposing excise taxes.”⁴⁸ In July, McIntyre (who had succeeded Wilhelm as CTJ’s director) followed up with testimony before the House Committee on Ways and Means on ways to increase revenue to meet 1988 budget targets, with the first section of his written testimony devoted to “The trouble with regressive excise taxes.”⁴⁹ It was not until late 1990 that Congress agreed to raise federal excise taxes, with an increase from 16 cents to 20 cents per pack taking effect on January 1, 1991.⁵⁰

THE STRATEGY MOVES TO THE STATES

Institute budgets indicate that CTJ continued to work on excise tax issues through 1999, with funding amounts shown in Table 1.^{51–63} The Institute also provided seed funding for a state CTJ chapter in Minnesota in 1988,^{51,52} with later funding for CTJ chapters in Illinois and Michigan. However, as excise taxes at the state level became an increasing concern in 1990, the Institute sought support from state-based groups who could “help us create a progressive tax reform/anti-regressive tax climate” to provide “our lobbyists and their friends in the legislatures the cover they needed to vote with us.”⁶⁴ For assistance in this area, the Institute, again working through the LMC, recruited a number of Citizen Action affiliates to its excise tax coalition.⁵⁴

Unlike CTJ, Citizen Action’s strength was in grassroots organizing; its roots were in state and local politics, making it an especially attractive ally for local organizing work.^{65,66} Formed in 1979 by activist organizations in Oregon, Massachusetts, Illinois, Connecticut, and Ohio, Citizen Action had strong ties to organized labor, as well as connections to the New Left movements of the late 1960s and 1970s.^{65,66} But Citizen Action’s politics were even more populist than those of CTJ, and its signature issues were energy and environmental issues, not taxation, making it an even more unlikely candidate for working with the tobacco industry.^{65–67}

TABLE 1—Tobacco Institute Financial Support for Citizens for Tax Justice (CTJ) and Citizen Action, 1984–1999

	National		State Affiliates ^a						
	CTJ	Citizen Action	MI (CTJ)	IL (CTJ)	MN (CTJ)	WA (Citizen Action)	IA (Citizen Action)	WI (Citizen Action)	NJ (Citizen Action)
1984 ²⁷	\$10 000	...	...	...	...	...	...	...	...
1985 ²⁹	\$50 000	...	...	...	...	...	...	...	...
1986 ³⁰	\$139 000	...	...	...	...	...	...	...	...
1987 ⁴⁴	\$281 000	...	...	...	...	...	...	...	...
1988 ⁵¹	\$100 000	...	...	...	\$75 000 ^{51,52}	...	\$5000 ⁵³	...	...
1989 ⁵¹	\$100 000	...	...	...	\$75 000 ^{51,52}	...	\$15 000 ⁵³	...	...
1990 ⁵⁴	\$125 000	...	...	...	\$20 000	\$10 000	\$5000	\$5000	\$20 000
1991 ^{54,55}	\$155 000	...	\$30 000	\$30 000	...	\$20 000	\$30 000	\$15 000	\$30 000
1992 ⁵⁶	\$129 000	\$120 000	...	\$15 000	\$20 000	\$20 000	\$36 000	\$15 000	\$24 000
1993 ^{57,58}	\$218 000	\$200 000	...	\$40 000	\$35 000	\$20 000	\$36 000	\$20 000	\$24 000
1994 ⁵⁹	\$96 000	\$96 000	...	...	\$24 000	...	...	\$10 000	...
1995 ⁵⁹	\$96 000	\$96 000	...	...	\$15 000	...	...	\$15 000	...
1996 ⁶⁰	\$96 000	\$96 000	...	...	...	...	...	...	...
1997 ^{61,62}	\$96 000	\$96 000	...	...	\$15 000	\$5000	\$15 000	...	...
1998 ⁶¹	\$96 000	...	...	...	...	...	...	...	...
1999 ⁶³	\$75 000	...	...	...	...	...	...	...	...

^aTobacco Institute budgets list financial support to a number of additional but unidentified state tax partners between 1992 and 1994 in Massachusetts, Pennsylvania, New York, Ohio, Indiana, Montana, Florida, Texas, and California. The figures listed in this table reflect only documented support to CTJ and Citizen Action state affiliates and may understate the true level of support to state affiliates of these groups.

The groundwork for Citizen Action’s engagement in excise tax activities began in August 1988, when an Institute memorandum recommended the Iowa Citizen Action Network (ICAN) for assistance in a “proactive effort” on excise taxes in Iowa, with the memorandum noting that “we have used ICAN in the past” and suggesting funding to ICAN of \$5000 in 1988 and \$15 000 in 1989.⁵³ This recommendation followed a memorandum earlier in the month from Mike Lux, former director of ICAN, to David Wilhelm, in which Lux stated that,

Iowa’s next legislative session will be a big one on the issue of cigarette taxes” and that “with labor and ICAN helping and with some financial resources wisely invested this year and early next, we have a solid shot at keeping the sunset clause and thereby dropping the Iowa cigarette tax by 3 cents.”⁶⁸

Wilhelm, apparently consulting with the Institute at this time, described Lux in a note at the bottom of the memorandum as “a business associate.”⁶⁸

By the next year, Wilhelm was the key person working with the LMC in coordinating the

excise tax activities of all the progressive state tax groups through his new consulting firm, the Strategy Group.^{52,69} He reported to the LMC in February 1990 that he had “made contact with and had an initial talk with the Citizen Action affiliate in the state of Washington. They are anxious to work with us, get our financial support, and start pumping for a fair tax agenda in that state.”⁷⁰ The following month, Wilhelm reported that he and LMC Executive Director James Savarese had traveled to New Jersey:

to meet with two NJCA [New Jersey Citizen Action] board members from the Communication Workers of America, the union which, for all intents and purposes, sets the agenda for the NJCA. There we discussed ways that the TILMC [Tobacco Industry LMC] might, through its financial resources, be of assistance in energizing its efforts on behalf of fair taxes.⁷¹

Institute budget documents indicate LMC financial support for 4 state Citizen Action groups in 1990, including \$10 000 to Washington Fair Share (a forerunner of Citizen Action), \$20 000 to New Jersey Citizen Action,

\$5000 to Iowa Citizen Action, and \$5000 to Wisconsin Action Coalition (a forerunner of Citizen Action), as well as providing \$20 000 to a Minnesota CTJ chapter.⁵⁴ As the state excise tax strategy took shape, the Institute steadily increased its financial support for Citizen Action. In 1991, the Institute provided \$30 000 each to New Jersey and Iowa Citizen Action groups, with another \$20 000 going to Washington Fair Share and \$15 000 to the Wisconsin Action Coalition.⁵⁴ Funding was also provided to CTJ chapters in Michigan (\$30 000), Illinois (\$30 000), and Minnesota (\$20 000) in 1991.⁵⁴

Wilhelm referenced this support in a memo to Institute executive Susan Stuntz in September 1991, suggesting a “course of action that the LMC should pursue in order to achieve our goal of defeating sales and excise tax strategies” in key states:

In each state, there are vehicles which TILMC [Tobacco Industry LMC] can now use, or should help create, that can carry the progressive message through grassroots organizing, free media, and inside lobbying. Some are labor groups, others are Citizen Action affiliates, still others are fledgling fair tax groups that need help putting together an effective program for fighting regressive taxes.⁷²

As a specific example of this activity, a Strategy Group memo to Stuntz in October 1992 noted that:

Wisconsin Citizen Action’s (WCA) tax fairness outreach campaign, with organized labor and progressive organizations continues. Pete Giangreco [from the Strategy Group] has been working with Jeff Eagan [from Wisconsin Citizen Action] throughout the effort, and it has been having a positive impact. Jeff Eagan continues his aggressive free media strategy, including a two-day media blitz next week with Mike Ettlinger of Citizens for Tax Justice.⁷³

EXPANDING THE PROGRAM

In late 1991, Citizen Action began preparing to promote health care reform at state and national levels and sought LMC assistance to support the efforts, with commitments to oppose regressive funding mechanisms an explicit part of the solicitation. The Institute reported on this development in October 1991:

Tax issue staff also reviewed Citizen Action’s plans on the health care front and LMC representatives met with Citizen Action’s national leadership to discuss their efforts to promote a

large scale, national health care system during the 1992 election season. Currently, Citizen Action affiliates in a half dozen states are the primary catalysts for LMC supported fair tax coalitions. Citizen Action is expected to develop a proposal for consideration by the LMC in November on ways in which their affiliates can be supportive of progressive financing for health care reform in selected states.⁷⁴

Citizen Action was an important ally of the Institute on the health care financing issue. In a 1991 memo to Institute president Samuel Chilcote, Stuntz underscored the unique challenges of earmarked taxes for health care for the industry strategy:

Our traditional allies on progressive taxes are ‘soft’ on excise taxes to pay for health care because they are committed to increased spending. Further, the health care issue is critically important to several constituencies who do not normally participate vigorously in tax battles and do not really understand tax issues.⁷⁵

The Institute hoped that Citizen Action and CTJ could help convince labor groups and liberal constituencies that excise taxes should not be part of health care financing initiatives.

In 1992, the Institute contributed to the Citizen Action national office for the first time, with an award of \$120 000 to promote progressive health care reform at the state and national levels.⁵⁶ Institute budgets indicate \$200 000 in support to the national Citizen Action office in 1993 and \$218 000 to CTJ,⁵⁷ with continuing support to Citizen Action and CTJ groups at the state level.^{57,58}

A Stuntz memo to Institute leadership in October 1992 conveyed satisfaction with activities of Citizen Action in seeking to keep excise taxes off the table. She wrote:

This memo is to provide you with a report on the project undertaken by Citizen Action to promote comprehensive health care reform at the federal and state levels funded through progressive revenue sources.

You will recall that when this program was discussed with The Institute’s Management Committee in January, we indicated that the Labor Management Committee would work with Citizen Action to encourage its support of progressive revenue sources but also opposition to consumer excise taxes.

As the attached documents demonstrate, Citizen Action has done just that.⁷⁶

Stuntz attached a copy of *Single Payer National Health Insurance*, a Citizen Action briefing book published in July 1992, and directed the memo’s recipients to a discussion of

health care financing, which concluded that “sales and excise taxes are the most regressive taxes whatever type of health care plan they are part of.”⁷⁶ She also noted the efforts of Citizen Action chapters in Washington and New Jersey in opposing excise taxes. In New Jersey, she indicated, Citizen Action had denounced a plan by the Coalition for a Healthy New Jersey to fund the state’s Health Care Trust Fund through a \$1-per-pack increase in cigarettes as “terribly regressive and totally misguided.”⁷⁶ In addition, she quoted Washington Citizen Action as testifying in public hearings on health care reform that “some interest groups lobbying this commission are pushing for regressive taxation when they have expressed their deep concern for the inability of the poor to pay for health care” and that “excise taxes on tobacco and alcohol are even more regressive than a general sales tax, and there is little evidence that increasing the level of taxation will reduce the consumption level of these goods,”^{76(pp 1-2)} a statement belied by the tobacco industry’s own calculations.

Stuntz highlighted the impact of the Institute’s support to Citizen Action in an October 1993 memo:

Because of these [Tobacco Institute] funds, progressivity has become a key part of Citizen Action’s health care reform principles . . . [C]itizen Action’s legislative director is a willing participant in fair tax briefings and conferences at which the LMC identifies the opportunity.⁷⁷

At the national level, the Institute was urging CTJ and Citizen Action to oppose the use of cigarette excise taxes in Clinton administration health care plans. Stuntz noted in remarks to the Institute’s Executive Committee in September 1993 that

Citizens for Tax Justice is preparing to enter the debate as well. This is the first time this organization has weighed in on health care. It is working with Citizen Action to release—in time for the Ways & Means hearings in late October—a first-of-its-kind analysis of the state-by-state impact of the Clinton plan. CTJ is handling the revenue side; Citizen Action the benefit side.⁷⁸

AFTERMATH

Institute budgets show continued funding to Citizen Action’s national office until 1997⁶¹ and to CTJ until 1999,⁶³ as shown in Table 1. State affiliates also continued to receive funding

until 1997,⁶² though it began to be dramatically scaled down in 1994.

There were indications by the early 1990s that the conditions that had facilitated the alliance between the tobacco industry and progressive organizations were changing in important ways. First, the social acceptability of serving tobacco industry interests, already low, was further undermined by a series of events, including the classification of secondhand smoke as a carcinogen in 1992 by the Environmental Protection Agency,⁷⁹ efforts by the federal Food and Drug Administration to regulate tobacco in 1994,⁸⁰ subsequent nationally televised congressional hearings by Representative Henry Waxman (D-CA) into the possible manipulation of nicotine levels in cigarettes,^{80,81} and legal action against US tobacco companies brought by 46 state attorneys general in 1996, which culminated in the Master Settlement Agreement in 1998.⁸²

As part of the Master Settlement Agreement, the Institute (which had been founded in 1958) was dissolved in 1998. The tobacco industry thereby lost some of the institutional advantages behind its policy leverage. Philip Morris subsequently took the lead in organizing a smaller version of the LMC, but it appears only to have existed until February 2000.²³ In addition, an important factor in the excise tax coalition's persistence was the determination to keep it hidden from the public.^{83,84} For Citizen Action, at least, the expeditious acceptance of funding from the tobacco industry—and the secrecy surrounding the arrangement, even within the organization—came at some significant cost. In 1996, disclosure of the tobacco funding contributed to the decision by the Ohio and Indiana chapters to disaffiliate from the national organization (which disbanded one year later in the wake of a larger scandal involving money laundering in a Teamsters election).⁸⁵

The new environment facilitated alliances between social activists and tobacco control advocates, with one successful example found in Connecticut's recent history. In 1991 and 1992, as Connecticut struggled with a severe budget crisis, the LMC worked with and provided funding to the Taxpayers Alliance to Serve Connecticut, a broad coalition of labor unions and community groups, to develop progressive tax options for addressing the budget crisis that excluded cigarette excise

taxes.^{86–88} The Connecticut Citizen Action Group was a leading member of the Taxpayers Alliance to Serve Connecticut coalition and contributed two key staff members to the Taxpayers Alliance to Serve Connecticut.⁸⁹ Just 10 years later, however, the Connecticut Citizen Action Group was part of a very different coalition, the Alliance for a Healthy New England, pressing for a cigarette excise tax increase to decrease tobacco use and provide funding for health care programs to serve low-income residents.⁹⁰ The director of the Connecticut Citizen Action Group testified before the Joint Committee on Public Health on March 15, 2001, in support of legislation proposing the increase:

We wanted to testify here today to symbolize both the breadth and depth of support by our organizations and our commitment to working with you on passing this. I don't need to remind you after the long hearing today about the unmet health care needs within the state of Connecticut and the impending crisis across the borders as we look at the health care system. We believe that this piece of legislation is a very clear sign that you take addressing these unmet needs very seriously. The tax increase, which is a sound public policy in and of itself as a smoking deterrent, would bring in approximately \$100 to \$110 million dollars in the first year.⁹¹

It was a political defeat for the tobacco industry when the proposed 61 cents per pack increase took effect in Connecticut on April 3, 2002, followed by an additional 40 cents per pack increase on March 15, 2003.⁹²

DISCUSSION

Cigarette excise tax policy represents an issue on which advocates of progressive tax policies and tobacco control may potentially make competing claims to traditional liberal policymakers. On issues such as this, credible policy advocates may serve as a crucial resource for influencing public perception of issues. Through the LMC, the Institute was able to create an institutional environment in which CTJ and Citizen Action, with their activist missions, were persuaded through financial support to take policy positions favored by the tobacco industry, convening with labor and other progressive allies to maintain some consistency with their core missions. Progressive partners were important to the Institute because they could articulate credible arguments against excise taxes that could not be advanced

by the tobacco industry itself. The irony, of course, is that the tobacco industry had little interest in progressive taxation. Instead, it was to the industry's benefit if low-income smokers continued to smoke, and lower prices were a means to that end. To frame the issue in this way, however, would not have been nearly as attractive to progressive groups.

The salience of the regressivity theme was assisted by the economic policies of the Reagan era in the early to mid-1980s, when progressives were already sensitive to the issues of socioeconomic inequity and regressive taxation.^{93,94} Citizen Action, CTJ, and trade unions all had concerns with the direction of social and economic policy under supply-side principles, and the sense of urgency, as well as their own financial needs, no doubt played some role in the alliance with the tobacco industry. It is nonetheless the case that progressive arguments on economic grounds could be used by the tobacco industry to fend off excise taxes for any purpose.

The improbable collaboration between populist organizations and the tobacco industry on excise taxes has continuing relevance for public health advocates in forging their own approaches to cigarette excise taxes and other tobacco control initiatives. Interest in cigarette excise taxes remains high, with 28 states and the District of Columbia passing excise tax increases from five cents (North Carolina) to \$1.25 (New York) per pack between 2004 and 2008.⁹² However, controversy continues over the economic hardship they may cause for low-income smokers who are unable to quit,^{95,96} and the fairness of raising revenue from one population subgroup (smokers) for programs with broader social benefits.^{96,97} For tobacco control advocates, raising taxes to drive down consumption is a logical and proven strategy. But pursuit of this mission should be coupled with recognition of the complex social environment in which policies are pursued. By doing so, tobacco control advocates also can use ideas, interests, and institutions to achieve their own policy goals in coalition with progressive allies.

For example, progressive tax advocates may oppose excise taxes on economic fairness grounds, even if higher cigarette prices serve the public good by reducing cigarette consumption. Thus, tobacco control advocates

cannot indiscriminately support cigarette excise taxes if they hope to gain support from progressive tax groups. To this end, earmarking has been recognized as a key tool for mitigating political opposition to cigarette excise taxes.⁹⁸ With earmarks, tax proceeds can be reserved for specific, progressive purposes, such as smoking cessation and nicotine addiction treatment.

As indicated by Citizen Action's support for cigarette excise tax increases in Connecticut, the core issues of social and economic populists are not inherently incompatible with support for cigarette excise tax increases. Tobacco control advocates must think systematically about how to design policies likely to attract support from natural allies. This may require understanding that a sole focus on excise taxes, without addressing inequities in the tax structure, may not lead to strong political partnerships with advocates for progressive economic policy.

Alliances can more readily be formed if the revenues from increases in cigarette excise taxes are dedicated to smoking cessation or cancer prevention programs for low-income people, thereby using the revenue to compensate for higher tobacco taxes. Research in Massachusetts found that support for hypothetical tobacco excise taxes was strongest if the proceeds were linked to tobacco control or health purposes,⁹⁹ and recent evidence from Colorado suggests that earmarking of cigarette excise tax increases for tobacco prevention and treatment and other health programs was an important factor in a successful cigarette excise tax campaign in 2004.¹⁰⁰ Tobacco control advocates may also need to support progressive tax alliances, committing themselves to other types of taxes in addition to, but not instead of, excise tax increases. The presence of tobacco control advocates in such institutional structures may blunt penetration by tobacco industry interests.

For their part, public interest organizations must be aware of whose interests are served when the tobacco industry calls with proposals that promise mutual benefits. CTJ and Citizen Action may have focused upon how collaboration with the LMC enhanced their own activities, but it was the Institute that was the ultimate architect of the excise tax strategy, and its motivation was driven by its own anticipated rewards. Funding needs pose a true challenge for nonprofit groups. But there is a growing

movement among research institutions to reject tobacco industry funding based upon the recognition that the tobacco industry has sought not only to influence scientific evidence through such funding but also to gain respect and credibility.¹⁰¹ Public interest groups of all types should be wary of accepting tobacco industry funding on similar grounds. ■

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