

Appendix B

Codebook

Code	Description	Quotes
<p>1. Perceived Sales</p> <p>1.1 Sales increasing</p> <p>1.2 Sales decreasing</p> <p>1.3 Sales staying about the same</p> <p>1.4 Estimated magnitude of sales change (%) since tax</p>	<p>Retailer perception of change in their own store's cigarette sales since higher cigarette tax</p>	<p>1.1 Sales increasing:</p> <p><i>"More, actually. I'm shocked at how many people are buying whole retail price. They are buying three packs."</i></p> <p>1.2 Sales decreasing:</p> <p><i>"Sales have gone down, maybe 25%."</i></p> <p><i>"Sales have gone down. Maybe 50%. We don't sell tobacco anymore, only cigars." (Store stopped selling cig. only sells cigarillos.)</i></p> <p><i>"Yeah, about 20%, what I am seeing is that people, instead of buying two packs they are buying one pack."</i></p> <p><i>"Big drop. 30-35% In sales but also much less customers. Cigarettes brought them in, now they can't afford."</i></p> <p><i>"25-30% drop. Some buy cheaper brands on the street. It's illegal but still they buy; others try to quit."</i></p> <p>1.3 Sales staying the same:</p> <p><i>"No. It is the same. That's what they buy. There were some customer concerns in the beginning, but they have to smoke. That's not the way to make them quit. That is just taking money from their pockets. We need more education. The tax is taking money off of people's backs. Even if it's \$12, people will still buy. The only change is that some people will switch to a cheaper brand."</i></p> <p>1.4 Estimated magnitude of sales change (%) since tax</p> <p>Code used for percentage of changes in sales since the tax increase</p>

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<p>2. Perceived customer adjustments to higher tax</p> <ul style="list-style-type: none">2.1 Quitting smoking or trying to quit2.2 Buying less2.3 Buying in bulk2.4 Switching brands2.5 Choosing alternatives (cigars, e-cigs, weed)	<p>Retailer perception of customers making changes in cigarette purchasing habits as a result of price increase, such as quitting or buying alternative products.</p>	<p>2.1 Quit Smoking or try to quit</p> <p><i>“Some people are going to quit but you always have your core customers. But it’s really about the person. Some people are going to take care of their own health, while others don’t.”</i></p> <p><i>“Some people say they are going to quit, and I say that is good.”</i></p> <p>2.2 Buying Less</p> <p><i>“Sales have gone down, I don’t really know how much but definitely they have gone down some people will quit as they are forced to. Some people switch brands. Some still come in regularly. What is messed up as a new ban on the menthol cigarette, I don’t know why they’re trying to tell people what to do. They should help people out on the streets that’s what they should do.”</i></p> <p><i>“People who used to buy a pack cigarettes every day they are buying a pack every other day now. Some people switch from Marlboro to [brand] or low quality. This makes things worse. They try to quit, but they can’t so they buy lower grade because it’s cheaper. They can’t pay the high price anymore.</i></p> <p>2.3 Buying in Bulk</p> <p><i>“More, actually. I’m shocked at how many people are buying whole [retail?] price. They are buying three packs. They may be thinking price will go up. I tell them to slow down, I tell them to quit.”</i></p> <p>2.4 Switching brands</p> <p><i>“People buy cheaper brands or start smoking cigars.”</i></p> <p><i>“Sales have dropped down from 20-25%. Some will buy the cheaper brands like Maverick.”</i></p> <p><i>“Little bit, not much. Maybe 5%. They [customers] see the 50 cents off on some brands but still buy the ones they want. For a long time they buy cheaper brand when they don’t have</i></p>
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		<p><i>much money, but then go back to the one they want.... Some do more weed now."</i></p> <p>2.5 Choosing alternatives <i>"Some buy cheaper brands on the street. It's illegal but still they buy; others try to quit."</i></p> <p><i>"Some people are switching to weed because they said it is cheaper and it is better for you."</i></p> <p><i>"People are rolling their own tobacco now."</i></p>
<p>3. Customer comments about the new tax</p>	<p>Retailer recollection of customers' vocalizing concerns, complaints, or other comments about the new tax</p>	<p>3. Customer comments about the new tax <i>"Yeah, people complain, complain to me about it. Where is all their money going? What are they doing with all this tax money?"</i></p> <p><i>"People ask why they don't offer something like classes on quitting. Why is the main thing always to raise the price of cigarettes?"</i></p> <p><i>"Yeah, people complain, complain to me about it. Where is all their money going? What are they doing with all this tax money? They say they don't see changes. What are they using this for? When are they going to fix up the neighborhood? You know like that law they passed to pick of cigarette butts. They said they were to use the money to clean up the streets, but you still see cigarettes all over. I tell them it takes time, it's not going to happen from one day to the other."</i></p>
<p>4. Retailer attitudes/comments about their- bottom line</p>	<p>Retailer attitudes towards or perceptions about how the new tax or tobacco sales in general affect their bottom line</p>	<p>4. Retailer attitudes/comments about their- bottom line <i>"You don't make much from cigarettes...[but] it brings customers in and you hope they'll by something else, like groceries"</i></p> <p><i>"They complain, and some go to another store. That hurts my business. This tax and that one! I'm waiting for my lease to be over [ending in 3 years] and then I'll go back to my [old job]"</i> <i>"I only make .60 per pack and it's a "high inventory" product. That's why I stopped having the money transfers in my store."</i></p>

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		<i>What is it for me? I'm just holding money and having to deposit to my bank account and then only make .50 per transfer."</i>
5. Retailer perception of why people smoke or continue to smoke	Retailer explanations for why people continue to smoke, often mentioned in the context of expressing doubt about the effectiveness of the cigarette tax in reducing smoking (e.g., addictiveness, lack of education).	<p>5. Retailer perception of why people smoke or continue to smoke</p> <p><i>"No. People are still buying no matter what. This is an addictive product. People have to buy it."</i></p> <p><i>"Sales gone up. People are not going to stop. It is called addiction. My sales have gone up this is not going to stop people."</i></p>
6. Promotions	Any information about promotions (coupons, incentive programs) offered by the tobacco company representatives to retailers	<p>6. Promotions</p> <p><i>"They [tobacco company] used to maybe 4-5 years ago. I only buy from PITCO now. They used to offer \$1 off per pack, but they come in anymore."</i></p> <p><i>"I don't take coupons, maybe the big chains. 7/11" Said it wasn't worth it for him, as he'd only get a few a day, and would have to mail them etc.</i></p>
7. Retailer interactions with and feelings toward tobacco industry	Information about tobacco representatives and what they offer the retailers, (e.g., contracts, advertisement materials, incentives) OR retailer feelings towards tobacco company representatives	<p>7. Retailer interactions with and feelings toward tobacco industry</p> <p><i>"And the way that works is like "Newport" cigarettes they ask you to sell in large amounts of their product, about 5,000 units, and at the end of the year they cut you a check of a couple hundred dollars, but I didn't like that—you are just selling more of their product for them. I didn't think it was worth it."</i></p> <p><i>"They don't come anymore, but the last one that came, I kicked him out"... "They come in telling me what to do with my store, like how to arrange things."</i></p>
8. Retailer strategies to make up sales loss	This code applies to retailers who experience a decrease in sales and describe what they are doing to make up sales losses after the tax increase.	<p>8. Retailer strategies to make up sales loss</p> <p><i>"Selling more groceries, you don't make much from cigarettes, the only thing is that it brings customers in and you hope that they will buy something else when they come in, like groceries."</i></p>

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		<p><i>“Maybe adding the Deli, and something like a variety of produces and juices. Cigarettes are soon becoming like lottery tickets”</i></p> <p><i>“I’m fixing up my store. I added the deli and now I’m focused on adding the counter by the window, and in the future, I want to add tables outside. I also going to add fresh fruit juice, but it all take time so I am doing it in parts. I can’t do it all at once.”</i></p>
9. Black market/illegal sales	Information about contraband sales of cigarettes or sale of single cigarettes.	<p>9. Black market/illegal sales</p> <p><i>“Some buy cheaper brands on the street. It’s illegal but still they buy; others try to quit.”</i></p> <p><i>“Some stores are selling cigarettes for cheaper. I don’t understand how others do it, I don’t buy stolen products, others do. People are always coming in here and trying to sell me products off the street.”</i></p>
10. Good Quote	Any examples of exceptionally good quotes capturing any themes	