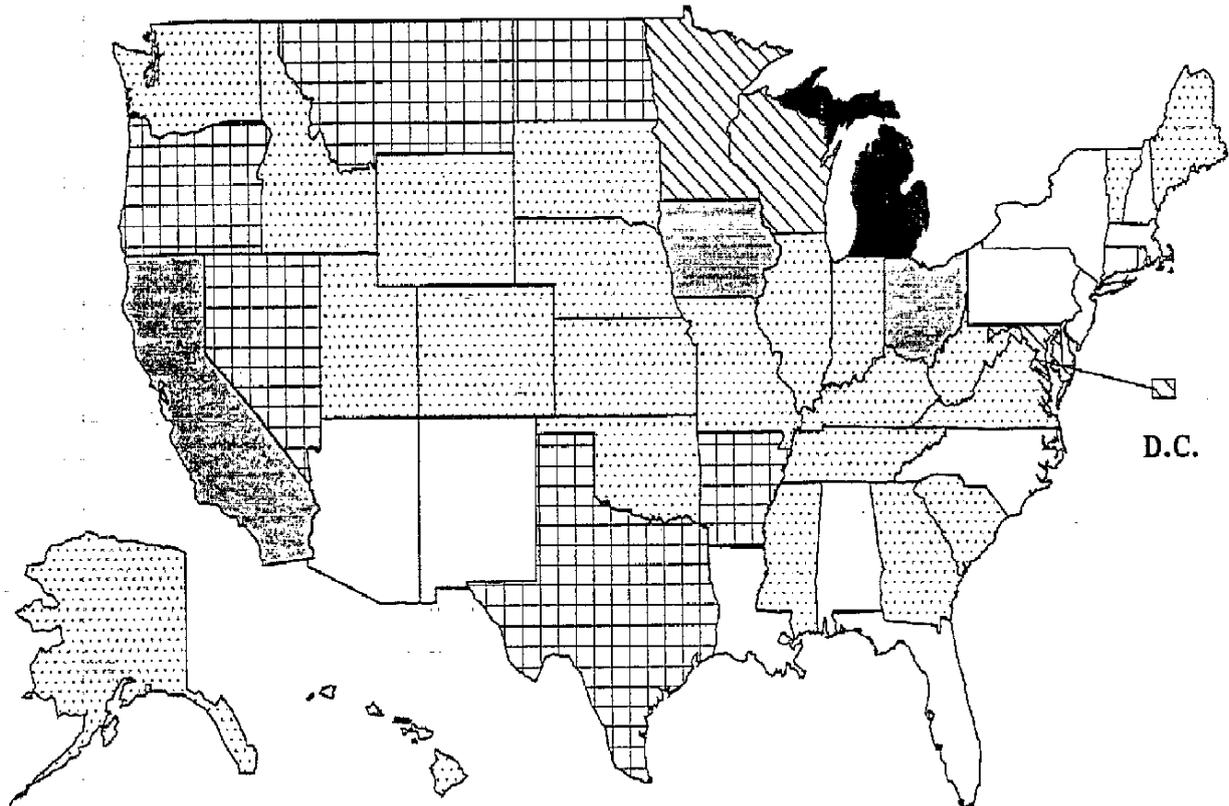


June 5, 1992

State Tax Matters in 1992



-  **Extremely Serious Tax Threats**
-  **Serious Tax Challenges**
-  **Tax Bills Passed**
-  **Tax Bills Defeated**
-  **No Regular Session**

92759209

LEGISLATIVE ACTIVITY: CIGARETTE TAXES

Chances For Passage

Passed 3 States + D.C.
Likely 1 State
Even 2 States
Not Likely 38 States
No Session 6 States

May 18, 1992

<u>Likely</u>	<u>Even</u>	<u>Not Likely</u>
Michigan: 10¢	Iowa Ohio	Alabama Alaska ^{1,2} Arizona California Colorado ² Connecticut ² Delaware Florida ² Georgia ^{1,2} Hawaii ^{1,2} Idaho ^{1,2} Illinois ³ Indiana ^{1,2} Kansas ^{1,2} Kentucky ^{1,2} Louisiana Maine ^{1,2} Massachusetts Mississippi ^{1,2} Missouri Nebraska ^{1,2} New Hampshire ² New Jersey New Mexico ² New York North Carolina Oklahoma Pennsylvania Rhode Island South Carolina South Dakota ^{1,2} Tennessee ^{1,2} Utah ^{1,2} Vermont ^{1,2} Virginia ^{1,2} Washington ^{1,2} West Virginia ² Wyoming ^{1,2}
<u>No Regular Session</u>		
Arkansas Montana Nevada North Dakota Oregon Texas		

Chances For Passage

Passed 3 States + D.C.
Likely 1 State
Even 3 States
Not Likely 37 States
No Session 6 States

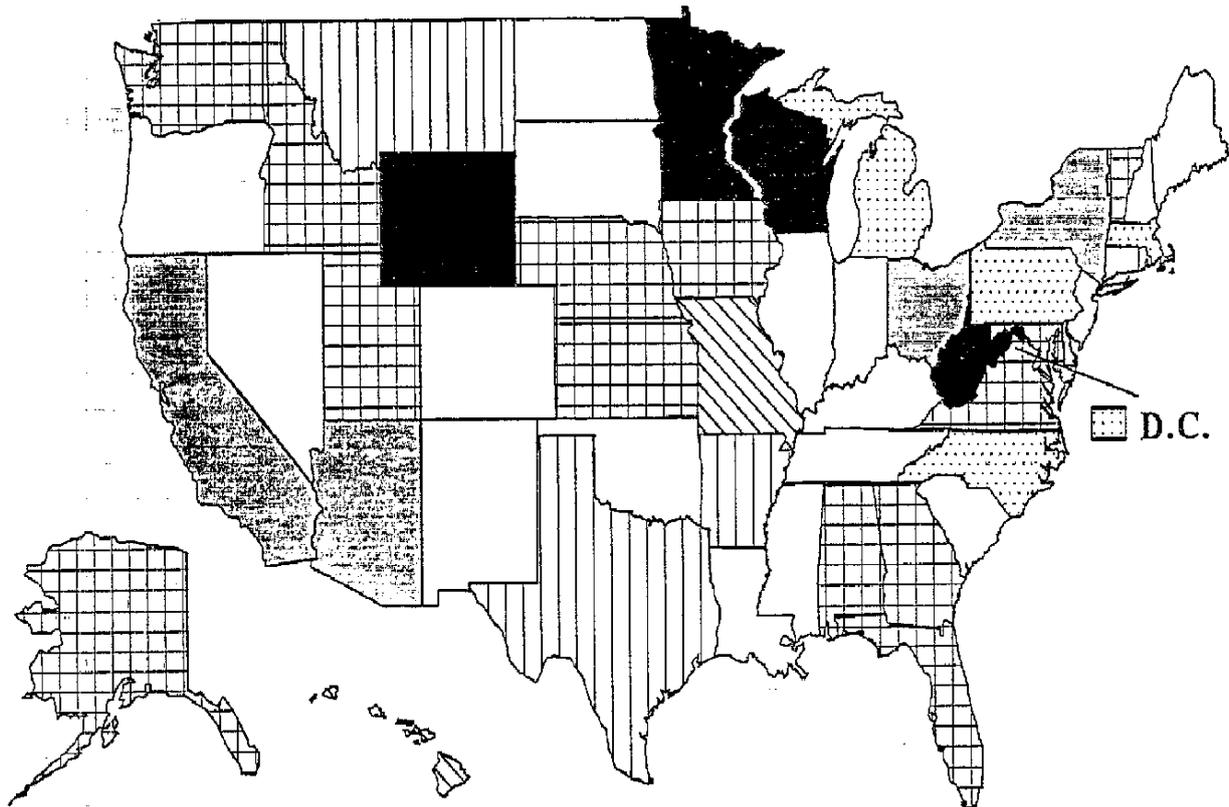
June 5, 1992

<u>Likely</u>	<u>Even</u>	<u>Not Likely</u>
Michigan: 10¢	California Iowa Ohio	Alabama ² Alaska ^{1,2} Arizona Colorado ^{1,2} Connecticut ² Delaware Florida ² Georgia ^{1,2} Hawaii ^{1,2} Idaho ^{1,2} Illinois ^{1,3} Indiana ^{1,2} Kansas ^{1,2} Kentucky ^{1,2} Louisiana Maine ^{1,2} Massachusetts Mississippi ^{1,2} Missouri ^{1,2} Nebraska ^{1,2} New Hampshire ² New Jersey New Mexico ² New York North Carolina Oklahoma ^{1,2} Pennsylvania Rhode Island ¹ South Carolina ^{1,2} South Dakota ^{1,2} Tennessee ^{1,2} Utah ^{1,2} Vermont ^{1,2} Virginia ^{1,2} Washington ^{1,2} West Virginia ^{1,2} Wyoming ^{1,2}
<u>Bills Passed</u>		
D.C.: 20¢ Maryland: 20¢ ² Minnesota: 5¢ ² Wisconsin: 8¢ ²		
<u>No Regular Session</u>		
Arkansas Montana Nevada North Dakota Oregon Texas		

Legend

- ¹ Defeated Tax
- ² Legislature Adjourned
- ³ OTP Only

Anti-Discrimination Measures



-  Enacted in 1992
-  To Governor
-  Good chances
-  Other Bills pending or expected
-  Defeated
-  No Session in 1992
-  Enacted prior to 1992
(Limited Laws passed in AZ & VA)

92759211

PROHIBITION OF DISCRIMINATION AGAINST SMOKERS

<u>Chances For Passage</u>			<u>Chances For Passage</u>		
Likely	9 States		Bills Enacted	4 States	
Even	5 States + D.C.		Likely	6 States + D.C.	
Not Likely	30 States		Even	3 States	
No Session	6 States		Not Likely	31 States	
			No Session	6 States	
<u>May 18, 1992</u>			<u>June 5, 1992</u>		
<u>Likely</u>	<u>Even</u>	<u>Not Likely</u>	<u>Likely</u>	<u>Even</u>	<u>Not Likely</u>
Hawaii ²	Alabama	Alaska ³	D.C.	California	Alabama ³
Massachusetts	California	Arizona*	Hawaii ²	Delaware	Alaska ³
Minnesota ¹	D.C.	Colorado*	Massachusetts	New York	Arizona*
Missouri ²	Delaware	Connecticut*	Michigan		Colorado*
North Carolina	Michigan	Florida ⁴	Missouri ²		Connecticut*
Pennsylvania	New York	Georgia ³	North Carolina		Florida ⁴
West Virginia ¹		Idaho ³	Pennsylvania		Georgia ³
Wisconsin ¹		Illinois*			Idaho ³
Wyoming ¹		Indiana*			Illinois*
		Iowa ³	<u>Bills Enacted</u>		Indiana*
		Kansas ³	Minnesota ¹		Iowa ³
		Kentucky*	West Virginia ¹		Kansas ³
		Louisiana*	Wisconsin ¹		Kentucky*
		Maine*	Wyoming ¹		Louisiana*
		Maryland ³			Maine*
		Mississippi*			Maryland ³
		Nebraska ³	<u>No Regular Session</u>		Mississippi*
<u>No Regular Session</u>		New Hampshire*	Arkansas		Nebraska ³
Arkansas		New Jersey*	Montana		New Hampshire*
Montana		New Mexico*	Nevada*		New Jersey*
Nevada*		Ohio	North Dakota*		New Mexico*
North Dakota*		Oklahoma*	Oregon*		Ohio
Oregon*		Rhode Island*	Texas		Oklahoma*
Texas		South Carolina*			Rhode Island*
		South Dakota*			South Carolina*
		Tennessee*			South Dakota*
		Utah ³			Tennessee*
		Vermont ³			Utah ³
		Virginia* ³			Vermont ³
		Washington*			Virginia* ³
					Washington ⁴

Legend

¹ Law Enacted

² On Governor's Desk

³ Defeated

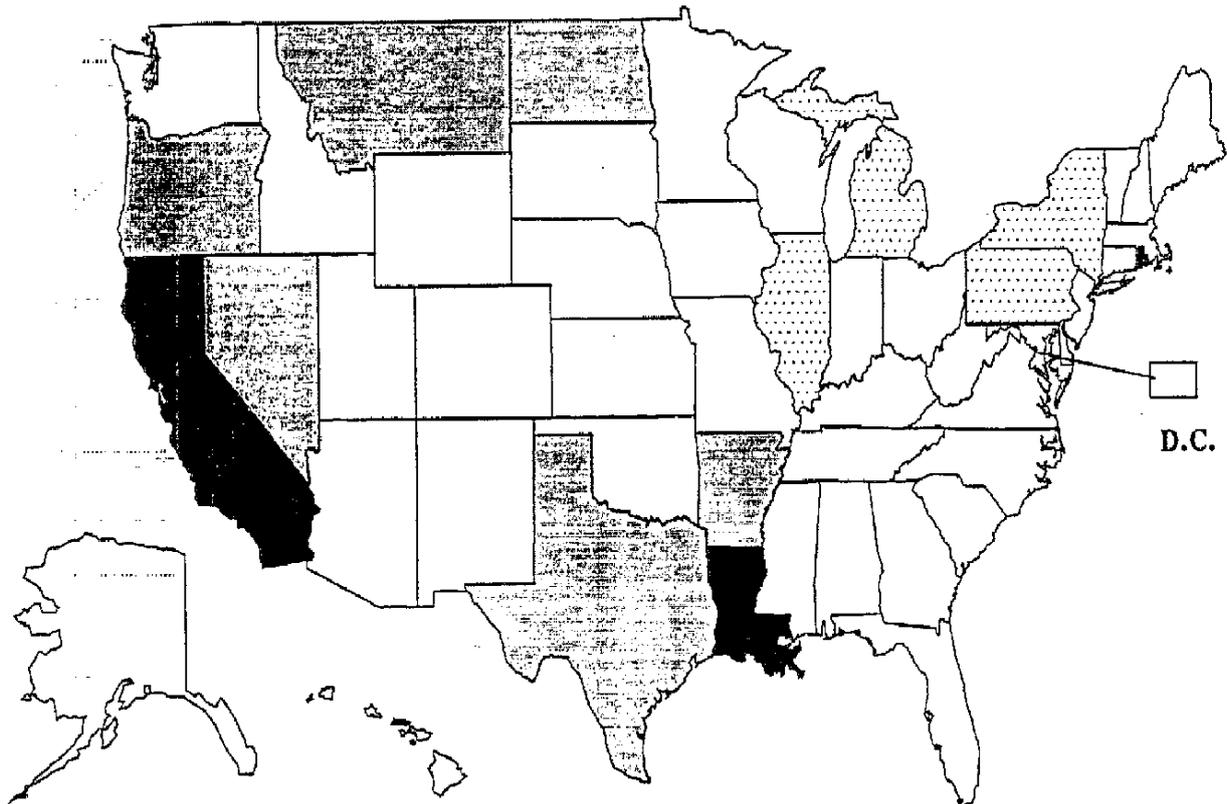
⁴ Vetoed

92759212

* These states have laws providing protection against discrimination based on off-the-job use of tobacco products. Arizona and Virginia laws protect government workers from such discrimination.

June 5, 1992

1992 State Protective Order Restriction Legislation



-  Priority 1
-  Priority 2
-  Priority 3
-  No Regular Session

92759213

PROTECTIVE ORDER RESTRICTIONS

<u>Priority Ranking</u>			<u>Priority Ranking</u>		
Priority 1	3 States		Priority 1	3 States	
Priority 2	5 States		Priority 2	4 States	
Priority 3	36 States + D.C.-		Priority 3	37 States + D.C.	
No Session	6 States		No Session	6 States	
<u>May 18, 1992</u>			<u>June 5, 1992</u>		
<u>Priority 1</u>	<u>Priority 2</u>	<u>Priority 3</u>	<u>Priority 1</u>	<u>Priority 2</u>	<u>Priority 3</u>
California	Illinois	Alabama	California	Illinois	Alabama ²
Louisiana	Massachusetts	Alaska ^{1,2}	Louisiana	Michigan	Alaska ^{1,2}
Rhode Island	Michigan	Arizona	Rhode Island	New York	Arizona
	New York	Colorado ²		Pennsylvania	Colorado ²
	Pennsylvania	Connecticut ^{1,2}			Connecticut ^{1,2}
		D.C.			D.C.
		Delaware			Delaware
		Florida ^{2,4}			Florida ^{2,4}
		Georgia ^{1,2}			Georgia ^{1,2}
		Hawaii ^{1,2}			Hawaii ^{1,2}
		Idaho ²			Idaho ²
		Indiana ²			Indiana ²
		Iowa ^{1,2}			Iowa ^{1,2}
		Kansas ^{1,2}			Kansas ^{1,2}
		Kentucky ²			Kentucky ²
		Maine ²			Maine ²
		Maryland ²			Maryland ²
		Minnesota ^{1,2}			Massachusetts ¹
		Mississippi ^{1,2}			Minnesota ^{1,2}
		Missouri			Mississippi ^{1,2}
		Nebraska ²			Missouri ²
		New Hampshire ²			Nebraska ²
		New Jersey ²			New Hampshire ²
		New Mexico ²			New Jersey ³
		North Carolina			New Mexico ²
		Ohio ³			North Carolina
		Oklahoma			Ohio ³
		South Carolina			Oklahoma ²
		South Dakota ²			South Carolina ²
		Tennessee ²			South Dakota ²
		Utah ²			Tennessee ²
		Vermont ²			Utah ²
		Virginia ²			Vermont ²
		Washington ^{1,2}			Virginia ²
		West Virginia ²			Washington ^{1,2,3}
		Wisconsin ^{1,2}			West Virginia ²
		Wyoming ²			Wisconsin ^{1,2}
					Wyoming ²
<u>No Regular Session</u>			<u>No Regular Session</u>		
Arkansas			Arkansas		
Montana			Montana		
Nevada			Nevada		
North Dakota			North Dakota		
Oregon			Oregon		
Texas			Texas		

Legend

¹ Defeated
² Legislature Adjourned
³ Proposed Court Rule
⁴ Ballot Referendum

92759214