

# Tobacconomics State Tribal-Related Tobacco Sales and Taxation Law Data, 2005-2015 Dataset Overview and Codebook

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For questions about this dataset or how policy variables are coded, contact Jamie Chriqui ([jchriqui@uic.edu](mailto:jchriqui@uic.edu))

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## Introduction

The following documentation describes the state tribal tobacco sales and taxation law data set compiled by Tobacconomics researchers at the Institute for Health Research and Policy at the University of Illinois at Chicago as part of the National Cancer Institute's State and Community Tobacco Control Initiative (grant number U01CA154248, PI: Frank Chaloupka). This study was intended to provide detailed insight into the variability in state approaches for regulating sales of tax-free cigarettes and tobacco products on tribal lands. Data have been compiled for years 2005-2015 (effective date January 1 of each year).

## Data Set Information

Collecting state tobacco excise taxes on tobacco sales made on tribal lands is heavily impacted by tribal sovereignty, which exempts tribal members from state taxation, but prevents states from enforcing tax laws on non-tribal consumers. Generally, states use four main strategies used to regulate tobacco sales and taxation on tribal lands: 1) tax stamps, 2) tax agreements or compacts between states and tribes, 3) limits or quotas on tax-free products, and 4) pre-payment of tobacco tax prior to ultimate sale. This study captures the variability across states for these and other tax policies over time. Beginning in 2005, state-level data were compiled on these and other policies addressing the sale and taxation of tobacco products on tribal lands.

The dataset is a longitudinal, panel file with separate cases for each state x year combination.

## Overview of the Policy Data

### State Policy Collection

The tribal tobacco sales and tax law data for this chartbook were compiled through primary legal research using Boolean terms and connectors in each state's statutes, regulations, relevant agency opinions, and (where appropriate) state or federal case law, available through commercial legal research services, [Lexis-Nexis](#) and [Westlaw](#). Research was conducted on laws in effect as of January 1 of each year, 2005 through 2015, inclusive.

All relevant laws pertaining to the sales of cigarettes or OTP involving tribal entities were collected and evaluated for each state. The effective date of each year's tax rate was verified through session laws or administrative law history documents. To assess inter-coder reliability, all laws for all states for the year 2012 were reviewed and coded by two attorneys. A consensus coding process was used to ensure accurate documentation of coding protocols and decision rules to guide the coding process.

Publicly available secondary sources, such as published articles and information from state departments of revenue or taxation websites, were used to compare initial collection results and clarify ambiguities. Where codified law was invalidated or amended by subsequent Attorney General opinions, Department of Revenue notices, case law, or other administrative materials, those interpretations were used to guide collection and coding.

### Policy Coding

All state laws were coded using a coding tool developed for this study and available in the Appendix. The tool was developed based on a pilot study review of 8 states' laws, input from members of our grant expert advisory panel, and based on a review of relevant literature in this area. All state laws for 2012 were initially reviewed and coded and the results of this coding led to further refinement of the final coding tool that was then used to code each state's laws for each year, 2005-2015, inclusive.

Importantly, the effective date for all state law data was January 1 of each year, 2005-2015.

## Missing Values

There are no true missing values. Some values were not applicable and were indicated as such in string variables or with an appropriate numeric code, identified by the variable's value label, in the case of numeric variables.

## Publications Using these Data

Hillary DeLong, Julien Leider, Jamie F. Chiqui, and Frank J. Chaloupka. State Regulation of Tribal Tobacco Sales: A Historical State-by-State Analysis, 2005-2015. Chicago, IL: Tobacconomics Program, Institute for Health Research and Policy, School of Public Health, University of Illinois at Chicago. 2016. Available: [www.tobacconomics.org](http://www.tobacconomics.org).

DeLong H, Chiqui J, Leider J, Chaloupka FJ. Common state mechanisms regulating tribal tobacco taxation and sales, the USA, 2015. *Tob Control*. 2016;053079.

Chaloupka FJ, Matthes Edwards S, Ross H, et al. Preventing and reducing illicit tobacco trade in the United States. *Centers for Disease Control and Prevention*. 2015:1-46.

Chiqui J, DeLong H, Gourdet C, et al. Use of tobacco tax stamps to prevent and reduce illicit tobacco trade--United States, 2014. *MMWR Morb Mortal Wkly Rep*. 2015;64(20):541-546.

# Codebook

## Record Identifiers

fipsta

State FIPS: Alpha with state name/abb

Type: string (str28)  
Missing "": 0/561  
Unique values: 51

Examples:

"Georgia (GA 13)"

"Maryland (MD 24)"

"New Jersey (NJ 34)"

"South Carolina (SC 45)"

fipsta:

1. RECORD IDENTIFIERS

fipst

State FIPS: string 2-digit

Type: string (str2)  
Missing "": 0/561  
Unique values: 51

Examples:

"13"

"24"

"34"

"45"

fipst:

1. RECORD IDENTIFIERS

fipstnum

State FIPS: Numeric (no lead zero)

Type: numeric (byte)  
Range: [1, 56]  
Unique values: 51  
Missing .: 0/561

Mean	Standard Deviation	25th Percentile	50th Percentile	75th Percentile
28.9608	15.6908	16	29	42

fipstnum:

1. RECORD IDENTIFIERS

year  
Year:

Type: numeric (int)  
Label: f4year\_  
Range: [2005, 2015]  
Unique values: 11  
Missing .: 0/561

Value	Label	Frequency	Percent
2005	2005	51	9.09
2006	2006	51	9.09
2007	2007	51	9.09
2008	2008	51	9.09
2009	2009	51	9.09
2010	2010	51	9.09
2011	2011	51	9.09
2012	2012	51	9.09
2013	2013	51	9.09
2014	2014	51	9.09
2015	2015	51	9.09

year:

1. RECORD IDENTIFIERS

---

## Areas of Law

f4tribelaw\_\_1  
Laws where info gathered: Statutes

Type: numeric (byte)  
Label: f4tribelaw\_\_1\_  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	363	64.71
1	Checked	198	35.29

f4tribelaw\_\_1:

1. AREAS OF LAW
2. Long description: From what types of laws is this information being gathered? (Select all that apply)  
(choice=Statutes)

**f4tribelaw\_\_2****Laws where info gathered: Regulations**

Type: numeric (byte)  
 Label: f4tribelaw\_\_2\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	429	76.47
1	Checked	132	23.53

**f4tribelaw\_\_2:**

1. AREAS OF LAW
2. Long description: From what types of laws is this information being gathered? (Select all that apply) (choice=Regulations)

**f4tribelaw\_\_3****Laws where info gathered: AG Opinions**

Type: numeric (byte)  
 Label: f4tribelaw\_\_3\_  
 Range: [0, 0]  
 Unique values: 1  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

**f4tribelaw\_\_3:**

1. AREAS OF LAW
2. Long description: From what types of laws is this information being gathered? (Select all that apply) (choice=AG Opinions)

**f4tribelaw\_\_4****Laws where info gathered: DOR Directives/Revenue Rulings**

Type: numeric (byte)  
 Label: f4tribelaw\_\_4\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	528	94.12
1	Checked	33	5.88

**f4tribelaw\_\_4:**

1. AREAS OF LAW
2. Long description: From what types of laws is this information being gathered? (Select all that apply)

(choice=DOR Directives/Revenue Rulings)

f4tribelaw\_\_5

Laws where info gathered: Caselaw

Type: numeric (byte)  
Label: f4tribelaw\_\_5\_  
Range: [0, 0]  
Unique values: 1  
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f4tribelaw\_\_5:

1. AREAS OF LAW

2. Long description: From what types of laws is this information being gathered? (Select all that apply)

(choice=Caselaw)

f4tribelaw\_\_6

Laws where info gathered: Other Official Admin Materials

Type: numeric (byte)  
Label: f4tribelaw\_\_6\_  
Range: [0, 0]  
Unique values: 1  
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f4tribelaw\_\_6:

1. AREAS OF LAW

2. Long description: From what types of laws is this information being gathered? (Select all that apply)

(choice=Other Official Administrative Materials)

f4tribelaw\_\_20

Laws where info gathered: N/A (not a tribal state)

Type: numeric (byte)  
Label: f4tribelaw\_\_20\_  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	220	39.22
1	Checked	341	60.78

f4tribelaw\_\_20:



1. AREAS OF LAW
2. Long description: From what types of laws is this information being gathered? (Select all that apply)  
(choice=N/A (not a tribal state))

f4tribelawoth

Describe Other Type of Law From Which Info Is Being Gathered:

Type: string (str3)  
 Missing "": 0/561  
 Unique values: 1

Value	Frequency	Percent
N/A	561	100.00

f4tribelawoth:

1. AREAS OF LAW
2. Long description: Describe Other Type of Law From Which Information Is Being Gathered:

**f4tribe\_area1****1. Does state address tribal tobacco sales/tribal-state compacts?**

Type: numeric (byte)  
 Label: f4tribe\_area1\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	No	341	60.78
1	Yes	220	39.22

f4tribe\_area1:

1. AREAS OF LAW
2. Long description: 1. Does the state address or regulate tribal tobacco sales OR tribal-state compacts?

**f4tribe\_area2\_\_1****a. Which elements does state address?: Tribal-state compacts**

Type: numeric (byte)  
 Label: f4tribe\_area2\_\_1\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	414	73.80
1	Checked	147	26.20

f4tribe\_area2\_\_1:

1. AREAS OF LAW
2. Long description: a. Which of the following does the state address? (Select all that apply): (choice=Tribal-state compacts)

**f4tribe\_area2\_\_2****a. Which elements does state address?: Tribal tobacco sales**

Type: numeric (byte)  
 Label: f4tribe\_area2\_\_2\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	374	66.67
1	Checked	187	33.33

f4tribe\_area2\_\_2:

1. AREAS OF LAW
2. Long description: a. Which of the following does the state address? (Select all that apply): (choice=Tribal

tobacco sales)

---

f4tribe\_area2\_\_20

a. Which elements does state address?: N/A

Type: numeric (byte)  
Label: f4tribe\_area2\_\_20\_  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	220	39.22
1	Checked	341	60.78

f4tribe\_area2\_\_20:

1. AREAS OF LAW
2. Long description: a. Which of the following does the state address? (Select all that apply): (choice=N/A)

---

f4tribe\_area3

b. Does state define tribe-specific terms for tob tax/compacts?

Type: numeric (byte)  
Label: f4tribe\_area3\_  
Range: [1, 20]  
Unique values: 3  
Missing .: 0/561

Value	Label	Frequency	Percent
1	Yes	172	30.66
2	No	48	8.56
20	N/A	341	60.78

f4tribe\_area3:

1. AREAS OF LAW
2. Long description: b. Does the state define tribe-specific language within the context of tribal tobacco taxation or compacts?

---

f4tribe\_area4\_\_1

i. Tribe-specific terms defined: Indian

Type: numeric (byte)  
Label: f4tribe\_area4\_\_1\_  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	498	88.77
1	Checked	63	11.23

f4tribe\_area4\_\_1:

1. AREAS OF LAW
2. Long description: i. Select which terms are defined. (Select all that apply) (choice=Indian)

---

f4tribe\_area4\_\_3

i. Tribe-specific terms defined: Reservation/Tribal Land

Type: numeric (byte)  
Label: f4tribe\_area4\_\_3\_  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	440	78.43
1	Checked	121	21.57

f4tribe\_area4\_\_3:

1. AREAS OF LAW
  2. Long description: i. Select which terms are defined. (Select all that apply) (choice=Reservation/Tribal Land)
-

## f4tribe\_area4\_\_4

## i. Tribe-specific terms defined: Indian Country

Type: numeric (byte)  
 Label: f4tribe\_area4\_\_4\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	517	92.16
1	Checked	44	7.84

## f4tribe\_area4\_\_4:

1. AREAS OF LAW
2. Long description: i. Select which terms are defined. (Select all that apply) (choice=Indian Country)

## f4tribe\_area4\_\_5

## i. Tribe-specific terms defined: Indian Retailer/Vendor

Type: numeric (byte)  
 Label: f4tribe\_area4\_\_5\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	506	90.20
1	Checked	55	9.80

## f4tribe\_area4\_\_5:

1. AREAS OF LAW
2. Long description: i. Select which terms are defined. (Select all that apply) (choice=Indian Retailer/Vendor)

## f4tribe\_area4\_\_6

## i. Tribe-specific terms defined: Indian Tribe

Type: numeric (byte)  
 Label: f4tribe\_area4\_\_6\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	473	84.31
1	Checked	88	15.69

## f4tribe\_area4\_\_6:

1. AREAS OF LAW
2. Long description: i. Select which terms are defined. (Select all that apply) (choice=Indian Tribe)

## f4tribe\_area4\_\_7

## i. Tribe-specific terms defined: Nonmember

Type: numeric (byte)  
 Label: f4tribe\_area4\_\_7\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	539	96.08
1	Checked	22	3.92

f4tribe\_area4\_\_7:

1. AREAS OF LAW
2. Long description: i. Select which terms are defined. (Select all that apply) (choice=Nonmember)

## f4tribe\_area4\_\_8

## i. Tribe-specific terms defined: Indian Cigarettes/Tobacco

Type: numeric (byte)  
 Label: f4tribe\_area4\_\_8\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	554	98.75
1	Checked	7	1.25

f4tribe\_area4\_\_8:

1. AREAS OF LAW
2. Long description: i. Select which terms are defined. (Select all that apply) (choice=Indian Cigarettes/Tobacco)

## f4tribe\_area4\_\_9

## i. Tribe-specific terms defined: Member

Type: numeric (byte)  
 Label: f4tribe\_area4\_\_9\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	528	94.12
1	Checked	33	5.88

f4tribe\_area4\_\_9:

1. AREAS OF LAW
2. Long description: i. Select which terms are defined. (Select all that apply) (choice=Member)

f4tribe\_area4\_\_10

i. Tribe-specific terms defined: Other

Type: numeric (byte)  
 Label: f4tribe\_area4\_\_10\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	503	89.66
1	Checked	58	10.34

f4tribe\_area4\_\_10:

1. AREAS OF LAW
2. Long description: i. Select which terms are defined. (Select all that apply) (choice=Other)

f4tribe\_area4\_\_20

i. Tribe-specific terms defined: N/A

Type: numeric (byte)  
 Label: f4tribe\_area4\_\_20\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	172	30.66
1	Checked	389	69.34

f4tribe\_area4\_\_20:

1. AREAS OF LAW
2. Long description: i. Select which terms are defined. (Select all that apply) (choice=N/A)

f4tribe\_area4oth

Describe Other Term Defined:

Type: string (str33)  
 Missing "": 0/561  
 Unique values: 7

Value	Frequency	Percent
'qualifying tribal cigarette tax'	5	0.89
Governing Body	11	1.96
N/A	503	89.66
qualified purchaser	11	1.96
quota (exempt sales)	11	1.96
reservation cigarette seller	9	1.60
tribal tax	11	1.96

f4tribe\_area4oth:

1. AREAS OF LAW

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f4tribe\_area5\_\_1

2. Which products do state-tribe laws apply to?: Cigarettes

Type: numeric (byte)  
Label: f4tribe\_area5\_\_1\_  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	341	60.78
1	Checked	220	39.22

f4tribe\_area5\_\_1:

1. AREAS OF LAW
2. Long description: 2. Which of the following do the state-tribe laws apply to? (Select all that apply.) (choice=Cigarettes)

---

f4tribe\_area5\_\_2

2. Which products do state-tribe laws apply to?: OTP

Type: numeric (byte)  
Label: f4tribe\_area5\_\_2\_  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	418	74.51
1	Checked	143	25.49

f4tribe\_area5\_\_2:

1. AREAS OF LAW
2. Long description: 2. Which of the following do the state-tribe laws apply to? (Select all that apply.) (choice=OTP)

---

f4tribe\_area5\_\_3

2. Which products do state-tribe laws apply to?: Neither

Type: numeric (byte)  
Label: f4tribe\_area5\_\_3\_  
Range: [0, 0]  
Unique values: 1  
Missing .: 0/561



Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f4tribe\_area5\_\_3:

1. AREAS OF LAW

2. Long description: 2. Which of the following do the state-tribe laws apply to? (Select all that apply.)

(choice=Neither (laws only apply to general agreement/compact formation with no mention of cigarettes or tobacco))

f4tribe\_area5\_\_20

2. Which products do state-tribe laws apply to?: N/A

Type: numeric (byte)  
 Label: f4tribe\_area5\_\_20\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	220	39.22
1	Checked	341	60.78

f4tribe\_area5\_\_20:

1. AREAS OF LAW

2. Long description: 2. Which of the following do the state-tribe laws apply to? (Select all that apply.)

(choice=N/A)

f4tribe\_areacit

Citation for Areas of Law

Type: string (str82)  
 Missing "": 0/561  
 Unique values: 24

Examples:

"Minn. Stat. § 297F.07"

"N/A"

"N/A"

"N/A"

f4tribe\_areacit:

1. AREAS OF LAW

## Tribal-State Compacts

### f4tribe\_comp1

1. Is state explicitly authorized to make compact with a tribe?

Type:	numeric (byte)
Label:	f4tribe_comp1_
Range:	[1, 20]
Unique values:	3
Missing .:	0/561

Value	Label	Frequency	Percent
1	Yes	147	26.20
2	No	40	7.13
20	N/A	374	66.67

f4tribe\_comp1:

1. TRIBAL-STATE COMPACTS
2. Long description: 1. Is the state explicitly authorized to enter into an agreement/compact with a tribe?

### f4tribe\_comp2

a. If yes, are there state parties authorized to make compacts?

Type:	numeric (byte)
Label:	f4tribe_comp2_
Range:	[1, 20]
Unique values:	4
Missing .:	0/561

Value	Label	Frequency	Percent
1	Yes	132	23.53
2	No	9	1.60
3	Silent	6	1.07
20	N/A	414	73.80

f4tribe\_comp2:

1. TRIBAL-STATE COMPACTS
2. Long description: a. If yes, are there explicitly authorized state parties who may enter into agreements/compacts with tribes?

### f4tribe\_comp3\_\_1

i. Parties authorized to make compacts: Governor

Type:	numeric (byte)
Label:	f4tribe_comp3__1_
Range:	[0, 1]
Unique values:	2
Missing .:	0/561

Value	Label	Frequency	Percent
0	Unchecked	517	92.16
1	Checked	44	7.84

f4tribe\_comp3\_\_1:

1. TRIBAL-STATE COMPACTS
2. Long description: i. If yes, indicate which parties: (Select all that apply) (choice=Governor)

f4tribe\_comp3\_\_2

i. Parties authorized to make compacts: Dept. of Revenue

Type: numeric (byte)  
 Label: f4tribe\_comp3\_\_2\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	484	86.27
1	Checked	77	13.73

f4tribe\_comp3\_\_2:

1. TRIBAL-STATE COMPACTS
2. Long description: i. If yes, indicate which parties: (Select all that apply) (choice=Dept. of Revenue)

f4tribe\_comp3\_\_3

i. Parties authorized to make compacts: Liquor Control Board

Type: numeric (byte)  
 Label: f4tribe\_comp3\_\_3\_  
 Range: [0, 0]  
 Unique values: 1  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f4tribe\_comp3\_\_3:

1. TRIBAL-STATE COMPACTS
2. Long description: i. If yes, indicate which parties: (Select all that apply) (choice=Liquor Control Board)

f4tribe\_comp3\_\_4

i. Parties authorized to make compacts: Other

Type: numeric (byte)  
 Label: f4tribe\_comp3\_\_4\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	539	96.08
1	Checked	22	3.92

f4tribe\_comp3\_\_4:

1. TRIBAL-STATE COMPACTS
2. Long description: i. If yes, indicate which parties: (Select all that apply) (choice=Other)

f4tribe\_comp3\_\_20

i. Parties authorized to make compacts: N/A

Type: numeric (byte)  
 Label: f4tribe\_comp3\_\_20\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	132	23.53
1	Checked	429	76.47

f4tribe\_comp3\_\_20:

1. TRIBAL-STATE COMPACTS
2. Long description: i. If yes, indicate which parties: (Select all that apply) (choice=N/A)

f4tribe\_comp3oth

Describe Other Authorized State Party:

Type: string (str33)  
 Missing "": 0/561  
 Unique values: 3

Value	Frequency	Percent
N/A	539	96.08
State Treasurer	11	1.96
public agency or attorney general	11	1.96

f4tribe\_comp3oth:

1. TRIBAL-STATE COMPACTS

f4tribe\_comp3cit

Compact Authorization Citation

Type: string (str116)  
 Missing "": 0/561  
 Unique values: 20

Value	Frequency	Percent
210.1801	2	0.36
43.06.466	11	1.96
68 Okl. St. § 346	5	0.89
68 Okl. St. § 346	6	1.07
Fla. Stat. § 210.1801	4	0.71
I.C.A. § 421.47	11	1.96
M.S.A. § 270C.19; .02 (definitions)	4	0.71
M.S.A. § 270.60 (repealed eff 2006 coding); .02 (definitions)	7	1.25
MCA 18-11-103	11	1.96
MCL § 205.30c	11	1.96
N.M. Stat. Ann. § 7-12-2 N. M. S. A. 1978, § 9-11-12.1 N.M. Admin. Code 3.1.2 N. M. S. A. 1978, § 9-11-12.2	5	0.89
N.M. Stat. Ann. § 7-12-2 N. M. S. A. 1978, § 9-11-12.1 N.M. Admin. Code 3.1.2 N. M. S. A. 1978, § 9-11-12.2	6	1.07
N/A	414	73.80
NY CLS 471-e	4	0.71
NY CLS Tax § 471	5	0.89
O.R.S. § 323.615	11	1.96
R.R.S. Neb. § 77-2602.06	11	1.96
SDCL § 10-12A-2	11	1.96
W.S.A. 139.325 139.805	11	1.96
WCWR 011-000-004	11	1.96

f4tribe\_comp3cit:

1. TRIBAL-STATE COMPACTS

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**f4tribe\_comp4****2. Are laws governing compacts related to tobacco/cig sales?**

Type: numeric (byte)  
 Label: f4tribe\_comp4\_  
 Range: [1, 20]  
 Unique values: 3  
 Missing .: 0/561

Value	Label	Frequency	Percent
1	Yes	114	20.32
2	No	33	5.88
20	N/A	414	73.80

## f4tribe\_comp4:

1. TRIBAL-STATE COMPACTS
2. Long description: 2. Are the laws governing the establishment of compacts/agreements related to tobacco or cigarette sales?

**f4tribe\_comp5****a. If no, do the agreement laws pertain to general taxation?**

Type: numeric (byte)  
 Label: f4tribe\_comp5\_  
 Range: [1, 20]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
1	Yes	33	5.88
20	N/A	528	94.12

## f4tribe\_comp5:

1. TRIBAL-STATE COMPACTS

**f4tribe\_comp6****3. Do tribal agreements/compacts take precedence over state laws?**

Type: numeric (byte)  
 Label: f4tribe\_comp6\_  
 Range: [1, 20]  
 Unique values: 3  
 Missing .: 0/561

Value	Label	Frequency	Percent
1	Yes	48	8.56
3	Silent	99	17.65
20	N/A	414	73.80

## f4tribe\_comp6:

1. TRIBAL-STATE COMPACTS

2. Long description: 3. Do tribal agreements or compacts take precedence over state laws that would otherwise govern the area of law covered by the compact?

f4tribe\_comp7

4. Does state limit tribes authorized to make compacts?

Type: numeric (byte)  
 Label: f4tribe\_comp7\_  
 Range: [1, 20]  
 Unique values: 3  
 Missing .: 0/561

Value	Label	Frequency	Percent
1	Yes	130	23.17
2	No	17	3.03
20	N/A	414	73.80

f4tribe\_comp7:

1. TRIBAL-STATE COMPACTS

2. Long description: 4. Does the state limit which tribes are authorized to enter into state/tribal agreements or compacts?

f4tribe\_comp8\_\_1

a. Tribes authorized to make compacts: Specified by name

Type: numeric (byte)  
 Label: f4tribe\_comp8\_\_1\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	519	92.51
1	Checked	42	7.49

f4tribe\_comp8\_\_1:

1. TRIBAL-STATE COMPACTS

2. Long description: a. If yes, how are they described? (Select all that apply) (choice=By specific tribe name)

f4tribe\_comp8\_\_2

a. Tribes authorized to make compacts: Federally-recognized

Type: numeric (byte)  
 Label: f4tribe\_comp8\_\_2\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	473	84.31
1	Checked	88	15.69

f4tribe\_comp8\_\_2:

1. TRIBAL-STATE COMPACTS
2. Long description: a. If yes, how are they described? (Select all that apply) (choice=As federally-recognized tribes (no specific tribe named))

f4tribe\_comp8\_\_3

a. Tribes authorized to make compacts: State-recognized

Type: numeric (byte)  
 Label: f4tribe\_comp8\_\_3\_  
 Range: [0, 0]  
 Unique values: 1  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f4tribe\_comp8\_\_3:

1. TRIBAL-STATE COMPACTS
2. Long description: a. If yes, how are they described? (Select all that apply) (choice=As state-recognized tribes (no specific tribe named))



**f4tribe\_comp8\_\_4****a. Tribes authorized to make compacts: Legally-recognized**

Type: numeric (byte)  
 Label: f4tribe\_comp8\_\_4\_  
 Range: [0, 0]  
 Unique values: 1  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

**f4tribe\_comp8\_\_4:**

1. TRIBAL-STATE COMPACTS
2. Long description: a. If yes, how are they described? (Select all that apply) (choice=As legally-recognized tribes (not specific to federal or state recognition))

**f4tribe\_comp8\_\_5****a. Tribes authorized to make compacts: Other**

Type: numeric (byte)  
 Label: f4tribe\_comp8\_\_5\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	539	96.08
1	Checked	22	3.92

**f4tribe\_comp8\_\_5:**

1. TRIBAL-STATE COMPACTS
2. Long description: a. If yes, how are they described? (Select all that apply) (choice=Other)

**f4tribe\_comp8\_\_20****a. Tribes authorized to make compacts: NA**

Type: numeric (byte)  
 Label: f4tribe\_comp8\_\_20\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	130	23.17
1	Checked	431	76.83

**f4tribe\_comp8\_\_20:**

1. TRIBAL-STATE COMPACTS

2. Long description: a. If yes, how are they described? (Select all that apply) (choice=NA)

f4tribe\_comp8name

Specify Authorized Tribe Name:

Type: string (str701)  
 Missing "": 0/561  
 Unique values: 8

Examples:

"Cayuga Indian Nation of New York, Oneida Indian Nation of New York, Onondaga Nation of Indians, Poospatuck or Unkechauge Nation, St. Regis Mohawk, Seneca Nation of Indians, Shinnecock Tribe, Tonawanda Band of Senecas and Tuscarora Nation of Indians"

"N/A"

"Pueblos of Acoma, Cochiti, Jemez, Isleta, Laguna, Nambe, Picuris, Pojoaque, Sandia, San Felipe, San Ildefonso, San Juan, Santa Ana, Santa Clara, Santo Domingo, Taos, Tesuque, Zia and Zuni; the Jicarilla Apache Nation; the Mescalero Apache Tribe; and the Navajo Nation."

f4tribe\_comp8name:

1. TRIBAL-STATE COMPACTS

f4tribe\_comp8oth

Describe Other Authorized Tribes:

Type: string (str28)  
 Missing "": 0/561  
 Unique values: 3

Value	Frequency	Percent
N/A	539	96.08
any reservation within state	11	1.96
tribe within state	11	1.96

f4tribe\_comp8oth:

1. TRIBAL-STATE COMPACTS

f4tribe\_comp8cit

Authorized Tribe Citation

Type: string (str64)  
 Missing "": 0/561  
 Unique values: 17

Value	Frequency	Percent
210.1801	6	1.07
I.C.A. § 421.47	11	1.96
M.S.A. § 270C.19	4	0.71
M.S.A. ĩ½ 270C.19	7	1.25
MCA 18-11-102; -103	11	1.96
MCLS § 205.30c	11	1.96

N. M. S. A. 1978, § 9-11-12.1 N. M. S. A. 1978, § 9-11-12.2	5	0.89
N. M. S. A. 1978, § 9-11-12.1 N. M. S. A. 1978, § 9-11-12.2	6	1.07
N/A	436	77.72
NY CLS 470	4	0.71
NY CLS Tax § 470	5	0.89
O.R.S. § 323.615	11	1.96
R.R.S. Neb. § 77-2602.06	11	1.96
Rev. Code Wash. (ARCW) § 43.06.460 (2012)	4	0.71
Rev. Code Wash. (ARCW) § 43.06.460 (2012)	7	1.25
W.S.A. 139.30	11	1.96
WCWR 011-000-004	11	1.96

f4tribe\_comp8cit:

1. TRIBAL-STATE COMPACTS

f4tribe\_comp10

5. Does state suggest/req compacts contain certain provisions?

Type: numeric (byte)  
Label: f4tribe\_comp10\_  
Range: [1, 20]  
Unique values: 3  
Missing .: 0/561

Value	Label	Frequency	Percent
1	Yes	138	24.60
2	No	9	1.60
20	N/A	414	73.80

f4tribe\_comp10:

1. TRIBAL-STATE COMPACTS
2. Long description: 5. Does the state suggest/require compacts or agreements to contain certain provisions?

f4tribe\_comp11\_\_1

6. Areas compacts should contain: Stamping Requirements

Type: numeric (byte)  
Label: f4tribe\_comp11\_\_1\_  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	528	94.12
1	Checked	33	5.88

f4tribe\_comp11\_\_1:

1. TRIBAL-STATE COMPACTS

2. Long description: 6. Which of the following areas does the state suggest or require the compacts to address?  
(Select all that apply) (choice=Stamping Requirements)

f4tribe\_comp11\_\_2

6. Areas compacts should contain: Recordkeeping

Type: numeric (byte)  
 Label: f4tribe\_comp11\_\_2\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	535	95.37
1	Checked	26	4.63

f4tribe\_comp11\_\_2:

1. TRIBAL-STATE COMPACTS

2. Long description: 6. Which of the following areas does the state suggest or require the compacts to address?  
(Select all that apply) (choice=Recordkeeping)

f4tribe\_comp11\_\_3

6. Areas compacts should contain: Allowed Purchase Parties

Type: numeric (byte)  
 Label: f4tribe\_comp11\_\_3\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	550	98.04
1	Checked	11	1.96

f4tribe\_comp11\_\_3:

1. TRIBAL-STATE COMPACTS

2. Long description: 6. Which of the following areas does the state suggest or require the compacts to address?  
(Select all that apply) (choice=Purchases Must Be Made From Licensed or Authorized Parties)

f4tribe\_comp11\_\_4

6. Areas compacts should contain: Length Of Contract

Type: numeric (byte)  
 Label: f4tribe\_comp11\_\_4\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
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0	Unchecked	495	88.24
1	Checked	66	11.76

f4tribe\_comp11\_\_4:

1. TRIBAL-STATE COMPACTS
2. Long description: 6. Which of the following areas does the state suggest or require the compacts to address? (Select all that apply) (choice=Duration or Length Of Contract)

f4tribe\_comp11\_\_5

6. Areas compacts should contain: Tax Rate

Type: numeric (byte)  
 Label: f4tribe\_comp11\_\_5\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	539	96.08
1	Checked	22	3.92

f4tribe\_comp11\_\_5:

1. TRIBAL-STATE COMPACTS
2. Long description: 6. Which of the following areas does the state suggest or require the compacts to address? (Select all that apply) (choice=Tax Rate)

f4tribe\_comp11\_\_6

6. Areas compacts should contain: Distribution of Funds

Type: numeric (byte)  
 Label: f4tribe\_comp11\_\_6\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	517	92.16
1	Checked	44	7.84

f4tribe\_comp11\_\_6:

1. TRIBAL-STATE COMPACTS
2. Long description: 6. Which of the following areas does the state suggest or require the compacts to address? (Select all that apply) (choice=Distribution of Funds)

f4tribe\_comp11\_\_7

6. Areas compacts should contain: Sovereign Immunity Waiver

Type: numeric (byte)  
Label: f4tribe\_comp11\_\_7\_  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	539	96.08
1	Checked	22	3.92

f4tribe\_comp11\_\_7:

1. TRIBAL-STATE COMPACTS

2. Long description: 6. Which of the following areas does the state suggest or require the compacts to address? (Select all that apply) (choice=Waiver of Sovereign Immunity)

f4tribe\_comp11\_\_8

6. Areas compacts should contain: Revenue Sharing/Collection

Type: numeric (byte)  
Label: f4tribe\_comp11\_\_8\_  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	446	79.50
1	Checked	115	20.50

f4tribe\_comp11\_\_8:

1. TRIBAL-STATE COMPACTS

2. Long description: 6. Which of the following areas does the state suggest or require the compacts to address? (Select all that apply) (choice=Tax or Fee-Generated Revenue Sharing/Collection)

f4tribe\_comp11\_\_9

6. Areas compacts should contain: Enforcement

Type: numeric (byte)  
Label: f4tribe\_comp11\_\_9\_  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	495	88.24
1	Checked	66	11.76

f4tribe\_comp11\_\_9:

1. TRIBAL-STATE COMPACTS

2. Long description: 6. Which of the following areas does the state suggest or require the compacts to address?  
(Select all that apply) (choice=Enforcement)

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f4tribe\_comp11\_\_10

6. Areas compacts should contain: Tax Refunds

Type: numeric (byte)  
 Label: f4tribe\_comp11\_\_10\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	539	96.08
1	Checked	22	3.92

f4tribe\_comp11\_\_10:

1. TRIBAL-STATE COMPACTS

2. Long description: 6. Which of the following areas does the state suggest or require the compacts to address? (Select all that apply) (choice=Amount of Refund for Taxes Paid by Indians)

f4tribe\_comp11\_\_11

6. Areas compacts should contain: Minimum Selling Price

Type: numeric (byte)  
 Label: f4tribe\_comp11\_\_11\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	551	98.22
1	Checked	10	1.78

f4tribe\_comp11\_\_11:

1. TRIBAL-STATE COMPACTS

2. Long description: 6. Which of the following areas does the state suggest or require the compacts to address? (Select all that apply) (choice=Minimum Selling Price)

f4tribe\_comp11\_\_20

6. Areas compacts should contain: N/A

Type: numeric (byte)  
 Label: f4tribe\_comp11\_\_20\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	138	24.60
1	Checked	423	75.40

f4tribe\_comp11\_\_20:

1. TRIBAL-STATE COMPACTS



2. Long description: 6. Which of the following areas does the state suggest or require the compacts to address?  
(Select all that apply) (choice=N/A)

f4tribe\_comp12

a. Where compact must address length, how/when must be renewed:

Type: numeric (byte)  
 Label: f4tribe\_comp12\_  
 Range: [1, 20]  
 Unique values: 3  
 Missing .: 0/561

Value	Label	Frequency	Percent
1	Must Be Renewed/May Be Terminated At Regular or Specified Intervals	44	7.84
5	Actual Duration/Renewal Process Not Specified	22	3.92
20	N/A	495	88.24

f4tribe\_comp12:

1. TRIBAL-STATE COMPACTS

2. Long description: a. Where the compact must address the duration of a contract, please describe how or when the compact must be renewed:

f4tribe\_comp13

i. If contract must be renewed regularly, how frequently is it?

Type: string (str8)  
 Missing "": 0/561  
 Unique values: 5

Value	Frequency	Percent
2 years	11	1.96
5 years	11	1.96
8 years	11	1.96
N/A	517	92.16
annually	11	1.96

f4tribe\_comp13:

1. TRIBAL-STATE COMPACTS

2. Long description: i. If the contract must be renewed regularly, how frequently does that happen?

f4tribe\_comp13oth

Describe Other Compact Renewal Period:

Type: string (str3)  
 Missing "": 0/561  
 Unique values: 1

Value	Frequency	Percent
N/A	561	100.00

f4tribe\_comp13oth:

1. TRIBAL-STATE COMPACTS

f4tribe\_comp13rate

If compact has specified tax rate(s), what is tax rate(s)?

Type: string (str279)  
 Missing "": 0/561  
 Unique values: 6

Examples:

"1) general compact rate: 100% of state/local cigarette sales, use, and excise tax"

"original compact rate: 25.75 cents/pack; new compact rate: 85.75 cents/pack"

"N/A"

f4tribe\_comp13rate:

1. TRIBAL-STATE COMPACTS
2. Long description: If the compact has a specified tax rate(s), what is that tax rate(s)?

f4tribe\_comp13cit

Compact Provisions Citation

Type: string (str49)  
 Missing "": 0/561  
 Unique values: 20

Value	Frequency	Percent
10-12A-6.	11	1.96
139.805	11	1.96
210.1801	2	0.36
68 Okl. St. § 346	5	0.89
68 Okl. St. § 346	6	1.07
Fla. Stat. § 210.1801	4	0.71
I.C.A. § 421.47	11	1.96
M.S.A. § 270C.19	4	0.71
M.S.A. § 270C.19	7	1.25
MCA 18-11-104; -112	11	1.96
MCLS § 205.30c	11	1.96
N.M. Stat. Ann. § 7-12-19	5	0.89
N.M. Stat. Ann. § 7-12-19	6	1.07
N/A	423	75.40

O.R.S. § 323.615; .401	11	1.96
R.R.S. Neb. § 77-2602.06	11	1.96
Rev. Code Wash. (ARCW) 43.06.455, .460, .465	1	0.18
Rev. Code Wash. (ARCW) § 43.06.455, .460, .465	4	0.71
Rev. Code Wash. (ARCW) Â§ 43.06.455 - .460, -.465	6	1.07
WCWR 011-000-004	11	1.96

f4tribe\_comp13cit:

1. TRIBAL-STATE COMPACTS

## Tribal Tobacco Sales

f4tribe\_tax1

1. Does law specifically address tax-exempt status of tribes?

Type: numeric (byte)  
 Label: f4tribe\_tax1\_  
 Range: [1, 20]  
 Unique values: 3  
 Missing .: 0/561

Value	Label	Frequency	Percent
1	Yes	187	33.33
2	No	33	5.88
20	N/A	341	60.78

f4tribe\_tax1:

1. TRIBAL TOBACCO SALES

f4tribe\_tax1cit

Tribe Tax Exempt Status Citation

Type: string (str128)  
 Missing "": 0/561  
 Unique values: 23

Examples:

"Mont. Code Anno., § 16-11-111"

"N/A"

"N/A"

"N/A"

f4tribe\_tax1cit:

1. TRIBAL TOBACCO SALES

f4tribe\_tax2

2. Does state limit tribal tax exemption?

Type: numeric (byte)  
Label: f4tribe\_tax2\_  
Range: [1, 20]  
Unique values: 3  
Missing .: 0/561

Value	Label	Frequency	Percent
1	Yes	158	28.16
2	No	29	5.17
20	N/A	374	66.67

f4tribe\_tax2:

1. TRIBAL TOBACCO SALES
  2. Long description: 2. Does the state limit tax exemption privileges to certain tribes/types of tribes or tribal consumers?
-

**f4tribe\_tax3\_\_1****a. Which tribes may be tax-exempt?: Specific Tribes**

Type: numeric (byte)  
 Label: f4tribe\_tax3\_\_1\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	513	91.44
1	Checked	48	8.56

**f4tribe\_tax3\_\_1:**

1. TRIBAL TOBACCO SALES
2. Long description: a. Which tribes may receive tax-exempt status? (Select all that apply) (choice=Specific, Listed Tribes)

**f4tribe\_tax3\_\_2****a. Which tribes may be tax-exempt?: Federally-Recognzd Tribes**

Type: numeric (byte)  
 Label: f4tribe\_tax3\_\_2\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	440	78.43
1	Checked	121	21.57

**f4tribe\_tax3\_\_2:**

1. TRIBAL TOBACCO SALES
2. Long description: a. Which tribes may receive tax-exempt status? (Select all that apply) (choice=Federally-Recognized Tribes)

**f4tribe\_tax3\_\_3****a. Which tribes may be tax-exempt?: Qualified/Authorzrd Indians**

Type: numeric (byte)  
 Label: f4tribe\_tax3\_\_3\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	541	96.43
1	Checked	20	3.57

**f4tribe\_tax3\_\_3:**

1. TRIBAL TOBACCO SALES

2. Long description: a. Which tribes may receive tax-exempt status? (Select all that apply)  
(choice=Qualified/Authorized Indians)

f4tribe\_tax3\_\_4

a. Which tribes may be tax-exempt?: State-Recognized Tribes

Type: numeric (byte)  
Label: f4tribe\_tax3\_\_4\_  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	546	97.33
1	Checked	15	2.67

f4tribe\_tax3\_\_4:

1. TRIBAL TOBACCO SALES

2. Long description: a. Which tribes may receive tax-exempt status? (Select all that apply) (choice=State-Recognized Tribes)

f4tribe\_tax3\_\_5

a. Which tribes may be tax-exempt?: Other

Type: numeric (byte)  
Label: f4tribe\_tax3\_\_5\_  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	556	99.11
1	Checked	5	0.89

f4tribe\_tax3\_\_5:

1. TRIBAL TOBACCO SALES

2. Long description: a. Which tribes may receive tax-exempt status? (Select all that apply) (choice=Other)

f4tribe\_tax3\_\_20

a. Which tribes may be tax-exempt?: N/A

Type: numeric (byte)  
Label: f4tribe\_tax3\_\_20\_  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	158	28.16
1	Checked	403	71.84

f4tribe\_tax3\_\_20:

1. TRIBAL TOBACCO SALES
2. Long description: a. Which tribes may receive tax-exempt status? (Select all that apply) (choice=N/A)

f4tribe\_tax3tribe

List tribes that are specifically named tax-exempt parties:

Type: string (str250)  
Missing "": 0/561  
Unique values: 7

Value	Frequency	Percent
Annette Islands Reserve (Metlakatla Indian Community)	11	1.96
Cayuga Indian Nation of New York, Oneida Indian Nation of New York, Onondaga Nation of Indians, Poospatuck or Unkechaugue Nation, St. Regis Mohawk, Seneca Nation of Indians, Shinnec		
> ock Tribe, Tonawanda Band of Senecas and Tuscarora Nation of Indians	11	1.96
N/A	513	91.44
Seminole Indian Reservation	4	0.71
puyallup	3	0.53
puyallup, yakama	8	1.43
wind river reservation (Shoshone and northern Arapaho)	11	1.96

f4tribe\_tax3tribe:

1. TRIBAL TOBACCO SALES
2. Long description: List tribes that are specifically named as tax-exempt parties:

f4tribe\_tax3oth

Describe Other Tax-Exempt Tribe Type:

Type: string (str68)  
Missing "": 0/561  
Unique values: 2

Value	Frequency	Percent
N/A	556	99.11
purchasers on reservation where tribe has a qualifying cigarette tax	5	0.89

f4tribe\_tax3oth:

1. TRIBAL TOBACCO SALES

f4tribe\_tax3cit  
Tax-Exempt Tribe Citation

Type: string (str78)  
 Missing "": 0/561  
 Unique values: 21

Examples:

"N/A"  
 "N/A"  
 "N/A"  
 "N/A"

f4tribe\_tax3cit:  
 1. TRIBAL TOBACCO SALES

f4tribe\_comp9  
3. Does state have cig/tob sale laws directed at specific tribes?

Type: numeric (byte)  
 Label: f4tribe\_comp9\_  
 Range: [1, 20]  
 Unique values: 3  
 Missing .: 0/561

Value	Label	Frequency	Percent
1	Yes	32	5.70
2	No	144	25.67
20	N/A	385	68.63

f4tribe\_comp9:

1. TRIBAL TOBACCO SALES
2. Long description: 3. Does the state have cigarette or tobacco sales laws that are directed at a specific tribe or tribes?

f4tribe\_comp9name  
If yes, please name tribes at whom tobacco laws are directed:

Type: string (str54)  
 Missing "": 0/561  
 Unique values: 5

Value	Frequency	Percent
N/A	529	94.30
Puyallup	3	0.53
Puyallup, Yakama Nation	7	1.25
Seminole Indian Reservation	11	1.96



wind river reservation (Shoshone and northern Arapaho)	11	1.96
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f4tribe\_comp9name:

1. TRIBAL TOBACCO SALES
2. Long description: If yes, please name the tribe(s) at whom tobacco laws are directed:

f4tribe\_comp9cit

Tribe-Specific Laws Citation

Type: string (str41)  
Missing "": 0/561  
Unique values: 7

Value	Frequency	Percent
61A-10.026, F.A.C.; Fla. Stat. § 210.05	4	0.71
61A-10.026, F.A.C.; Fla. Stat. § 210.05	7	1.25
82.24.300	3	0.53
N/A	529	94.30
Rev. Code Wash. (ARCW) § 43.06.466 (2012)	4	0.71
WCWR 011-000-004	11	1.96
§ 82.24.300, 43.06.466	3	0.53

f4tribe\_comp9cit:

1. TRIBAL TOBACCO SALES

f4tribe\_tax4\_\_1

4. Which PURCHASERS exempt from state tax?: Indian, ANY rsvtn

Type: numeric (byte)  
Label: f4tribe\_tax4\_\_1\_  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	539	96.08
1	Checked	22	3.92

f4tribe\_tax4\_\_1:

1. TRIBAL TOBACCO SALES
2. Long description: 4. Which of the following PURCHASERS ARE EXEMPT from state tobacco taxation? (Select all that apply.) (choice=Any Native American purchasing tobacco on ANY reservation land)

f4tribe\_tax4\_\_2

4. Which PURCHASERS exempt from state tax?: Indian, OWN rsvtn

Type: numeric (byte)  
Label: f4tribe\_tax4\_\_2\_  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	396	70.59
1	Checked	165	29.41

f4tribe\_tax4\_\_2:

1. TRIBAL TOBACCO SALES
2. Long description: 4. Which of the following PURCHASERS ARE EXEMPT from state tobacco taxation? (Select all that apply.) (choice=Members (Native Americans purchasing tobacco on their OWN reservation land))"

f4tribe\_tax4\_\_3

4. Which PURCHASERS exempt from state tax?: Non-Indians

Type: numeric (byte)  
Label: f4tribe\_tax4\_\_3\_  
Range: [0, 0]  
Unique values: 1  
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f4tribe\_tax4\_\_3:

1. TRIBAL TOBACCO SALES
2. Long description: 4. Which of the following PURCHASERS ARE EXEMPT from state tobacco taxation? (Select all that apply.) (choice=Non-Indians)

f4tribe\_tax4\_\_4

4. Which PURCHASERS exempt from state tax?: All purchasers

Type: numeric (byte)  
Label: f4tribe\_tax4\_\_4\_  
Range: [0, 0]  
Unique values: 1  
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f4tribe\_tax4\_\_4:

1. TRIBAL TOBACCO SALES
2. Long description: 4. Which of the following PURCHASERS ARE EXEMPT from state tobacco taxation? (Select

all that apply.) (choice=All purchasers)

---

f4tribe\_tax4\_\_5

4. Which PURCHASERS exempt from state tax?: Other

Type: numeric (byte)  
Label: f4tribe\_tax4\_\_5\_  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	550	98.04
1	Checked	11	1.96

f4tribe\_tax4\_\_5:

1. TRIBAL TOBACCO SALES
2. Long description: 4. Which of the following PURCHASERS ARE EXEMPT from state tobacco taxation? (Select all that apply.) (choice=Other)

---

f4tribe\_tax4\_\_6

4. Which PURCHASERS exempt from state tax?: Silent

Type: numeric (byte)  
Label: f4tribe\_tax4\_\_6\_  
Range: [0, 0]  
Unique values: 1  
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f4tribe\_tax4\_\_6:

1. TRIBAL TOBACCO SALES
2. Long description: 4. Which of the following PURCHASERS ARE EXEMPT from state tobacco taxation? (Select all that apply.) (choice=Silent)

---

f4tribe\_tax4\_\_20

4. Which PURCHASERS exempt from state tax?: N/A

Type: numeric (byte)  
Label: f4tribe\_tax4\_\_20\_  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	187	33.33
1	Checked	374	66.67

f4tribe\_tax4\_\_20:

1. TRIBAL TOBACCO SALES
2. Long description: 4. Which of the following PURCHASERS ARE EXEMPT from state tobacco taxation? (Select all that apply.) (choice=N/A)

---

f4tribe\_tax4oth

Describe Other Exempt Purchaser:

Type: string (str129)  
Missing "": 0/561  
Unique values: 2

Value	Frequency	Percent
N/A	550	98.04
any person (including non-indians) who purchases products from tribe who imposes tribal tax that is equal/greater than state tax	11	1.96

f4tribe\_tax4oth:

1. TRIBAL TOBACCO SALES

---

f4tribe\_tax5

5. Are tribes allowed to make alt payments in lieu of tob tax?

Type: numeric (byte)  
Label: f4tribe\_tax5\_  
Range: [1, 20]  
Unique values: 3  
Missing .: 0/561

Value	Label	Frequency	Percent
1	Yes	11	1.96
2	No	176	31.37
20	N/A	374	66.67

f4tribe\_tax5:

1. TRIBAL TOBACCO SALES
2. Long description: 5. Do laws authorize tribes to make alternative payments to the state in lieu of cigarette or tobacco tax payment?

f4tribe\_tax6

a. Does state require alt payments in lieu of tobacco tax payment?

Type: numeric (byte)  
 Label: f4tribe\_tax6\_  
 Range: [2, 20]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
2	No	11	1.96
20	N/A	550	98.04

f4tribe\_tax6:

1. TRIBAL TOBACCO SALES
2. Long description: a. Does the state require alternative payments in lieu of cigarette or tobacco tax payment?

f4tribe\_tax7

b. How are the alternative payment amounts determined?

Type: numeric (byte)  
 Label: f4tribe\_tax7\_  
 Range: [5, 20]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
5	Silent	11	1.96
20	N/A	550	98.04

f4tribe\_tax7:

1. TRIBAL TOBACCO SALES

f4tribe\_tax7sale

Describe Percentage of Annual Sales for Alternative Payments:

Type: string (str3)  
 Missing "": 0/561  
 Unique values: 1

Value	Frequency	Percent
N/A	561	100.00

f4tribe\_tax7sale:

1. TRIBAL TOBACCO SALES

**f4tribe\_tax7portion****Describe Percentage Based on Proportion for Alt Payments:**

Type: string (str3)  
 Missing "": 0/561  
 Unique values: 1

Value	Frequency	Percent
N/A	561	100.00

**f4tribe\_tax7portion:**

1. TRIBAL TOBACCO SALES
2. Long description: Describe Percentage Based on Proportion for Alternative Payments:

**f4tribe\_tax7doll****Describe Specific Dollar Amount for Alternative Payments:**

Type: string (str3)  
 Missing "": 0/561  
 Unique values: 1

Value	Frequency	Percent
N/A	561	100.00

**f4tribe\_tax7doll:**

1. TRIBAL TOBACCO SALES

**f4tribe\_tax7oth****Describe Other Alt. Payment Amount:**

Type: string (str3)  
 Missing "": 0/561  
 Unique values: 1

Value	Frequency	Percent
N/A	561	100.00

**f4tribe\_tax7oth:**

1. TRIBAL TOBACCO SALES

**f4tribe\_tax7cit****Alternative Payment Citation**

Type: string (str29)  
 Missing "": 0/561  
 Unique values: 4

Value	Frequency	Percent
43.06.465 (exempt purchasers)	11	1.96
68 Okl. St. § 346	5	0.89
68 Okl. St. § 346	6	1.07
N/A	539	96.08

f4tribe\_tax7cit:

1. TRIBAL TOBACCO SALES

f4tribe\_tax8

6. Does state address tribe imposing cig/tob tax outside compact?

Type: numeric (byte)  
Label: f4tribe\_tax8\_  
Range: [1, 20]  
Unique values: 3  
Missing .: 0/561

Value	Label	Frequency	Percent
1	Yes	49	8.73
2	No	138	24.60
20	N/A	374	66.67

f4tribe\_tax8:

1. TRIBAL TOBACCO SALES
2. Long description: 6. Does the state address situations where a tribe imposes its own tribal tax on cigarettes and/or tobacco products outside of a compact/agreement?

**f4tribe\_tax9\_\_1****a. Tax scenarios addressed: Tribe Excise Tax Eq/Gtr Than State**

Type: numeric (byte)  
 Label: f4tribe\_tax9\_\_1\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	528	94.12
1	Checked	33	5.88

## f4tribe\_tax9\_\_1:

1. TRIBAL TOBACCO SALES

2. Long description: a. Which of these tax scenarios are addressed? (Select all that apply) (choice=Tribal Excise Tax is Equal or Greater Than State Excise Tax)

**f4tribe\_tax9\_\_2****a. Tax scenarios addressed: Tribe Excise Tax Less Than State**

Type: numeric (byte)  
 Label: f4tribe\_tax9\_\_2\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	539	96.08
1	Checked	22	3.92

## f4tribe\_tax9\_\_2:

1. TRIBAL TOBACCO SALES

2. Long description: a. Which of these tax scenarios are addressed? (Select all that apply) (choice=Tribal Excise Tax is Less Than State Excise Tax)

**f4tribe\_tax9\_\_3****a. Tax scenarios addressed: Other**

Type: numeric (byte)  
 Label: f4tribe\_tax9\_\_3\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	556	99.11
1	Checked	5	0.89

## f4tribe\_tax9\_\_3:

1. TRIBAL TOBACCO SALES



2. Long description: a. Which of these tax scenarios are addressed? (Select all that apply) (choice=Other)

f4tribe\_tax9\_\_4

a. Tax scenarios addressed: None (General reference only)

Type: numeric (byte)  
 Label: f4tribe\_tax9\_\_4\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	550	98.04
1	Checked	11	1.96

f4tribe\_tax9\_\_4:

1. TRIBAL TOBACCO SALES

2. Long description: a. Which of these tax scenarios are addressed? (Select all that apply) (choice=None (General reference to tribal tax without specifics))

f4tribe\_tax9\_\_20

a. Tax scenarios addressed: N/A

Type: numeric (byte)  
 Label: f4tribe\_tax9\_\_20\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	49	8.73
1	Checked	512	91.27

f4tribe\_tax9\_\_20:

1. TRIBAL TOBACCO SALES

2. Long description: a. Which of these tax scenarios are addressed? (Select all that apply) (choice=N/A)

f4tribe\_tax9oth

Describe Other Tribal Tax

Type: string (str112)  
 Missing "": 0/561  
 Unique values: 2

Value	Frequency	Percent
N/A	556	99.11
where tribe imposes a qualifying tax rate that is a specific codified rate (\$0.0375/cigarette (packs of 20 or 25))	5	0.89

f4tribe\_tax9oth:

1. TRIBAL TOBACCO SALES

f4tribe\_tax10

i. Tribe excise tax eq/gtr: must tribe apply state cig/tob tax?

Type: numeric (byte)  
 Label: f4tribe\_tax10\_  
 Range: [2, 20]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
2	No	33	5.88
20	N/A	528	94.12

f4tribe\_tax10:

1. TRIBAL TOBACCO SALES

2. Long description: i. Where a tribes excise tax is equal or greater, must the tribe apply the states excise tax to cigarettes or tobacco products?

f4tribe\_tax11

ii. Tribe excise tax eq/gtr: tribe refund when state tax prepaid?

Type: numeric (byte)  
 Label: f4tribe\_tax11\_  
 Range: [1, 20]  
 Unique values: 3  
 Missing .: 0/561

Value	Label	Frequency	Percent
1	Yes	11	1.96
3	Silent	22	3.92
20	N/A	528	94.12

f4tribe\_tax11:

1. TRIBAL TOBACCO SALES

2. Long description: ii. Where a tribes excise tax is equal or greater, may the tribe apply for a refund for products where the state tax was prepaid?

f4tribe\_tax12

iii. Tribe excise tax less: how much of state tax must be appl'd?

Type: numeric (byte)  
 Label: f4tribe\_tax12\_  
 Range: [2, 20]  
 Unique values: 3  
 Missing .: 0/561

Value	Label	Frequency	Percent
2	The Difference Between Tribal and State Tax Amounts	22	3.92
3	Other	11	1.96
20	N/A	528	94.12

f4tribe\_tax12:

1. TRIBAL TOBACCO SALES
2. Long description: iii. Where a tribes excise tax is less than the state excise tax, how much of the states excise tax must be applied to cigarettes or tobacco products?

f4tribe\_tax12oth

Describe Other Amt of State Tax to Apply when Tribe Tax Less

Type: string (str42)  
Missing "": 0/561  
Unique values: 2

Value	Frequency	Percent
N/A	550	98.04
None if purchased by indian on reservation	11	1.96

f4tribe\_tax12oth:

1. TRIBAL TOBACCO SALES
2. Long description: Describe Other Amount of State Tax to be Applied when Tribe Excise Tax Less

f4tribe\_tax12cit

Tribal Tax Difference Citation

Type: string (str67)  
Missing "": 0/561  
Unique values: 8

Value	Frequency	Percent
421.47	11	1.96
43.06.460	11	1.96
59-14-204.5	11	1.96
A.R.S. § 42-3302	11	1.96
N.M. Stat. Ann. § 7-12-2	5	0.89
N.M. Stat. Ann. i½ 7-12-2	6	1.07
N/A	495	88.24
NAC 370.210 Nev. Rev. Stat. Ann. i½ 370.515 NAC 370.220 370.280	11	1.96

f4tribe\_tax12cit:

1. TRIBAL TOBACCO SALES

f4tribe\_tax13

7. Does state require tax stamps on cigs/tob sold on tribal land?

Type: numeric (byte)  
 Label: f4tribe\_tax13\_  
 Range: [1, 20]  
 Unique values: 5  
 Missing .: 0/561

Value	Label	Frequency	Percent
1	Yes - All	99	17.65
2	Yes - Some	44	7.84
3	No	22	3.92
4	Silent	22	3.92
20	N/A	374	66.67

f4tribe\_tax13:

1. TRIBAL TOBACCO SALES
2. Long description: 7. Does the state require tax stamps on cigarettes or tobacco products sold on tribal land?

f4tribe\_tax14\_\_1

a. Cigs/tob requiring stamps: Those sold to tribes w/o agrmts

Type: numeric (byte)  
 Label: f4tribe\_tax14\_\_1\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	539	96.08
1	Checked	22	3.92

f4tribe\_tax14\_\_1:

1. TRIBAL TOBACCO SALES
2. Long description: a. If only some products require stamps, which products DO require stamps? (Select all that apply) (choice=Those sold to tribes without agreements)

f4tribe\_tax14\_\_2

a. Cigs/tob requiring stamps: Those sold to nonmembers

Type: numeric (byte)  
 Label: f4tribe\_tax14\_\_2\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	528	94.12

1	Checked	33	5.88
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f4tribe\_tax14\_\_2:

1. TRIBAL TOBACCO SALES
  2. Long description: a. If only some products require stamps, which products DO require stamps? (Select all that apply) (choice=Those sold to nonmembers)
-

f4tribe\_tax14\_\_3

a. Cigs/tob requiring stamps: Those sold to other parties

Type: numeric (byte)  
 Label: f4tribe\_tax14\_\_3\_  
 Range: [0, 0]  
 Unique values: 1  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f4tribe\_tax14\_\_3:

1. TRIBAL TOBACCO SALES
2. Long description: a. If only some products require stamps, which products DO require stamps? (Select all that apply) (choice=Those sold to other parties not otherwise entitled to purchase tax-exempt tobacco products)

f4tribe\_tax14\_\_20

a. Cigs/tob requiring stamps: N/A

Type: numeric (byte)  
 Label: f4tribe\_tax14\_\_20\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	44	7.84
1	Checked	517	92.16

f4tribe\_tax14\_\_20:

1. TRIBAL TOBACCO SALES
2. Long description: a. If only some products require stamps, which products DO require stamps? (Select all that apply) (choice=N/A)

f4tribe\_tax14oth

Describe other parties:

Type: string (str3)  
 Missing "": 0/561  
 Unique values: 1

Value	Frequency	Percent
N/A	561	100.00

f4tribe\_tax14oth:

1. TRIBAL TOBACCO SALES

f4tribe\_tax15\_\_1

b. Types of stamps required: State Excise Stamp

Type: numeric (byte)  
Label: f4tribe\_tax15\_\_1\_  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	429	76.47
1	Checked	132	23.53

f4tribe\_tax15\_\_1:

1. TRIBAL TOBACCO SALES

2. Long description: b. Which type(s) of stamp(s) does the state require tribes to use? (Select all that apply) (choice=State Excise Stamp (Same as Non-Tribal Sales))

f4tribe\_tax15\_\_2

b. Types of stamps required: Special for Specific Tribes

Type: numeric (byte)  
Label: f4tribe\_tax15\_\_2\_  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	548	97.68
1	Checked	13	2.32

f4tribe\_tax15\_\_2:

1. TRIBAL TOBACCO SALES

2. Long description: b. Which type(s) of stamp(s) does the state require tribes to use? (Select all that apply) (choice=Special Stamps to be Used by Specific Tribes)"

f4tribe\_tax15\_\_3

b. Types of stamps required: One Tribal Stamp

Type: numeric (byte)  
Label: f4tribe\_tax15\_\_3\_  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	512	91.27
1	Checked	49	8.73

f4tribe\_tax15\_\_3:

1. TRIBAL TOBACCO SALES

2. Long description: b. Which type(s) of stamp(s) does the state require tribes to use? (Select all that apply)  
(choice=One Tribal Stamp to be Used by All Tribes)

f4tribe\_tax15\_\_4

b. Types of stamps required: One Tribal Agreement Stamp

Type: numeric (byte)  
 Label: f4tribe\_tax15\_\_4\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	528	94.12
1	Checked	33	5.88

f4tribe\_tax15\_\_4:

1. TRIBAL TOBACCO SALES

2. Long description: b. Which type(s) of stamp(s) does the state require tribes to use? (Select all that apply)  
(choice=One Tribal Agreement Stamp to be Used by All Tribes with Agreements)

f4tribe\_tax15\_\_5

b. Types of stamps required: One General Exemption Stamp

Type: numeric (byte)  
 Label: f4tribe\_tax15\_\_5\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	555	98.93
1	Checked	6	1.07

f4tribe\_tax15\_\_5:

1. TRIBAL TOBACCO SALES

2. Long description: b. Which type(s) of stamp(s) does the state require tribes to use? (Select all that apply)  
(choice=One General Exemption Stamp to be Used by Any Exempt Party (Not Limited to Tribes))

f4tribe\_tax15\_\_6

b. Types of stamps required: Other

Type: numeric (byte)  
 Label: f4tribe\_tax15\_\_6\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561



Value	Label	Frequency	Percent
0	Unchecked	550	98.04
1	Checked	11	1.96

f4tribe\_tax15\_\_6:

1. TRIBAL TOBACCO SALES
2. Long description: b. Which type(s) of stamp(s) does the state require tribes to use? (Select all that apply) (choice=Other)

f4tribe\_tax15\_\_7

b. Types of stamps required: Silent

Type: numeric (byte)  
 Label: f4tribe\_tax15\_\_7\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	550	98.04
1	Checked	11	1.96

f4tribe\_tax15\_\_7:

1. TRIBAL TOBACCO SALES
2. Long description: b. Which type(s) of stamp(s) does the state require tribes to use? (Select all that apply) (choice=Silent)

f4tribe\_tax15\_\_20

b. Types of stamps required: N/A

Type: numeric (byte)  
 Label: f4tribe\_tax15\_\_20\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	143	25.49
1	Checked	418	74.51

f4tribe\_tax15\_\_20:

1. TRIBAL TOBACCO SALES
2. Long description: b. Which type(s) of stamp(s) does the state require tribes to use? (Select all that apply) (choice=N/A)

f4tribe\_tax15tribe

Describe Specific Tribes w/ Stamp

Type: string (str41)  
 Missing "": 0/561  
 Unique values: 4

Value	Frequency	Percent
N/A	548	97.68
puyallup	3	0.53
puyallup and yakama	7	1.25
tribes with compacts can use tribal stamp	3	0.53

f4tribe\_tax15tribe:

1. TRIBAL TOBACCO SALES

f4tribe\_tax15oth

Describe Other Stamp Type:

Type: string (str74)  
 Missing "": 0/561  
 Unique values: 2

Value	Frequency	Percent
N/A	550	98.04
tax-free reservation stamp (in addition to non-tax free reservation stamp)	11	1.96

f4tribe\_tax15oth:

1. TRIBAL TOBACCO SALES

f4tribe\_tax15cit

Tribe Stamp Citation

Type: string (str8)  
 Missing "": 0/561  
 Unique values: 2

Value	Frequency	Percent
3.9.1.10	6	1.07
N/A	555	98.93

f4tribe\_tax15cit:

1. TRIBAL TOBACCO SALES

## f4tribe\_tax16

## 8. Must tribe maintain records for tribal cig or tobacco sales?

Type: numeric (byte)  
 Label: f4tribe\_tax16\_  
 Range: [1, 20]  
 Unique values: 4  
 Missing .: 0/561

Value	Label	Frequency	Percent
1	Yes	99	17.65
2	No	55	9.80
3	Silent	33	5.88
20	N/A	374	66.67

f4tribe\_tax16:

1. TRIBAL TOBACCO SALES
2. Long description: 8. Must the tribe maintain records for tribal cigarette or tobacco sales?

## f4tribe\_tax17

## a. Is the tribe required to submit those records to the state?

Type: numeric (byte)  
 Label: f4tribe\_tax17\_  
 Range: [1, 20]  
 Unique values: 3  
 Missing .: 0/561

Value	Label	Frequency	Percent
1	Yes	77	13.73
2	No	22	3.92
20	N/A	462	82.35

f4tribe\_tax17:

1. TRIBAL TOBACCO SALES

## f4tribe\_tax18

## i. If so, how often must those records be submitted?

Type: numeric (byte)  
 Label: f4tribe\_tax18\_  
 Range: [2, 20]  
 Unique values: 5  
 Missing .: 0/561

Value	Label	Frequency	Percent
2	Monthly	33	5.88
4	Quarterly (Every 3 Months)	11	1.96
5	Other	22	3.92
6	Silent	11	1.96
20	N/A	484	86.27

f4tribe\_tax18:

1. TRIBAL TOBACCO SALES

---

f4tribe\_tax18oth

Describe Other Records Submission Schedule

Type: string (str36)  
Missing "": 0/561  
Unique values: 3

Value	Frequency	Percent
N/A	539	96.08
as evidence for tax-exempt purchases	11	1.96
no more than twice monthly	11	1.96

---

f4tribe\_tax18cit

Records Citation

Type: string (str135)  
Missing "": 0/561  
Unique values: 8

Value	Frequency	Percent
(15 AAC 50.100)	11	1.96
011-000-004	2	0.36
1994 WL 16014520 (Ariz.Bd.Tax.App.) Arizona Department of Revenue - Pub 541	11	1.96
453A.15 aand .46, requiring distributors to file monthly reports. 701 IAC 82.4 requires tribes to follow recordkeeping req. of ch 453A)	11	1.96
471-e	11	1.96
N/A	493	87.88
NAC 370.210	11	1.96
R.R.S. Neb. § 77-2602.06	11	1.96

f4tribe\_tax18cit:

1. TRIBAL TOBACCO SALES

---

f4tribe\_tax19

9. Does state limit # tax-exempt tob/cigs tribe buys in a period?

Type: numeric (byte)  
 Label: f4tribe\_tax19\_  
 Range: [1, 20]  
 Unique values: 3  
 Missing .: 0/561

Value	Label	Frequency	Percent
1	Yes	59	10.52
2	No	128	22.82
20	N/A	374	66.67

f4tribe\_tax19:

1. TRIBAL TOBACCO SALES
2. Long description: 9. Does the state limit the amount of tax-exempt tobacco or cigarettes that a tribe can purchase in a given period of time?

f4tribe\_tax20

a. Does state use coupon system to administer this tribal limit?

Type: numeric (byte)  
 Label: f4tribe\_tax20\_  
 Range: [1, 20]  
 Unique values: 3  
 Missing .: 0/561

Value	Label	Frequency	Percent
1	Yes	20	3.57
2	No	39	6.95
20	N/A	502	89.48

f4tribe\_tax20:

1. TRIBAL TOBACCO SALES
2. Long description: a. Does the state use a coupon system to administer this tribal limit?

f4tribe\_tax20cit

Tribal Tob Limit Citation

Type: string (str78)  
 Missing "": 0/561  
 Unique values: 13

Value	Frequency	Percent
139.803 (records)	11	1.96
1994 WL 16014520 (Ariz.Bd.Tax.App.) Arizona Department of Revenue - Pub 541	11	1.96
297F.07	11	1.96

471-e	9	1.60
68 Okl. St. § 349.1	5	0.89
68 Okl. St. Â§ 349.1	1	0.18
Fla. Stat. 210.1801	2	0.36
Fla. Stat. § 210.1801	4	0.71
Fla. Stat. ĩġ½ 210.1801	5	0.89
MONT. ADMIN. R. 42.31.131	11	1.96
N/A	480	85.56
WAC § 458-20-192 (records)	4	0.71
WAC ĩġ½ 458-20-192 (records)	7	1.25

f4tribe\_tax20cit:

1. TRIBAL TOBACCO SALES

f4tribe\_tax21

10. Does state specify required tribal rates (outside compacts)?

Type: numeric (byte)  
Label: f4tribe\_tax21\_  
Range: [1, 20]  
Unique values: 3  
Missing .: 0/561

Value	Label	Frequency	Percent
1	Yes	22	3.92
2	No	165	29.41
20	N/A	374	66.67

f4tribe\_tax21:

1. TRIBAL TOBACCO SALES
2. Long description: 10. Does the state specify specific tribal tax rate(s) that must be applied (outside of compact agreements)?

f4tribe\_tax22

a. What is the generally applied, non-compacting tribal tax rate?

Type: string (str314)  
Missing "": 0/561  
Unique values: 6

Examples:

"\$1.00/pack Smoking tobacco, snuff, etc: \$ .113 per oz. Cavendish plus plug or twist :\$ .028 per oz Small cigars : \$ .223 per 20 (weighing not more than 3 lbs. per 1000) All other cigars: \$ .11 / 3 cigars (retailing at not more than \$.05 each) All other cigars: \$ .11 each (retailing at more than \$.05 each)"

"dist sell to retailers at 75% of state tax"

"N/A"

f4tribe\_tax22:

1. TRIBAL TOBACCO SALES

---

f4tribe\_tax23

11. Are there different cig tax rates in diff areas/border zones?

Type: numeric (byte)  
Label: f4tribe\_tax23\_  
Range: [1, 20]  
Unique values: 3  
Missing .: 0/561

Value	Label	Frequency	Percent
1	Yes	10	1.78
2	No	177	31.55
20	N/A	374	66.67

f4tribe\_tax23:

1. TRIBAL TOBACCO SALES

2. Long description: 11. Do different cig tax rates exist in different areas of the state/border zones?

---

f4tribe\_tax24\_\_1

a. Areas/border zones with diff rates: Borders Other State

Type: numeric (byte)  
Label: f4tribe\_tax24\_\_1\_  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	551	98.22
1	Checked	10	1.78

f4tribe\_tax24\_\_1:

1. TRIBAL TOBACCO SALES

2. Long description: a. If yes, which sale areas/border zones have different rates? (Select all that apply)  
(choice=Borders Another State)

f4tribe\_tax24\_\_2

a. Areas/border zones with diff rates: Borders Other Tribe

Type: numeric (byte)  
 Label: f4tribe\_tax24\_\_2\_  
 Range: [0, 0]  
 Unique values: 1  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f4tribe\_tax24\_\_2:

1. TRIBAL TOBACCO SALES
2. Long description: a. If yes, which sale areas/border zones have different rates? (Select all that apply) (choice=Borders Another Tribe)

f4tribe\_tax24\_\_3

a. Areas/border zones with diff rates: Borders Other Country

Type: numeric (byte)  
 Label: f4tribe\_tax24\_\_3\_  
 Range: [0, 0]  
 Unique values: 1  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f4tribe\_tax24\_\_3:

1. TRIBAL TOBACCO SALES
2. Long description: a. If yes, which sale areas/border zones have different rates? (Select all that apply) (choice=Borders Another Country)

f4tribe\_tax24\_\_4

a. Areas/border zones with diff rates: Borders a City

Type: numeric (byte)  
 Label: f4tribe\_tax24\_\_4\_  
 Range: [0, 0]  
 Unique values: 1  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f4tribe\_tax24\_\_4:

1. TRIBAL TOBACCO SALES
2. Long description: a. If yes, which sale areas/border zones have different rates? (Select all that apply)



(choice=Borders a City)

---

f4tribe\_tax24\_\_5

a. Areas/border zones with diff rates: Borders Other County

Type: numeric (byte)  
Label: f4tribe\_tax24\_\_5\_  
Range: [0, 0]  
Unique values: 1  
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f4tribe\_tax24\_\_5:

1. TRIBAL TOBACCO SALES

2. Long description: a. If yes, which sale areas/border zones have different rates? (Select all that apply)

(choice=Borders Another County)

---

f4tribe\_tax24\_\_6

a. Areas/border zones with diff rates: Other

Type: numeric (byte)  
Label: f4tribe\_tax24\_\_6\_  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	551	98.22
1	Checked	10	1.78

f4tribe\_tax24\_\_6:

1. TRIBAL TOBACCO SALES

2. Long description: a. If yes, which sale areas/border zones have different rates? (Select all that apply)

(choice=Other)

---

f4tribe\_tax24\_\_20

a. Areas/border zones with diff rates: N/A

Type: numeric (byte)  
Label: f4tribe\_tax24\_\_20\_  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	10	1.78
1	Checked	551	98.22

f4tribe\_tax24\_\_20:

1. TRIBAL TOBACCO SALES

2. Long description: a. If yes, which sale areas/border zones have different rates? (Select all that apply)

(choice=N/A)

f4tribe\_tax24st

Specify bordering state:

Type: string (str59)

Missing "": 0/561

Unique values: 3

Value	Frequency	Percent
1) 20mi from border of Kansas or Missouri 2) Kansas border	5	0.89
Arkansas + Kansas	5	0.89
N/A	551	98.22

f4tribe\_tax24st:

1. TRIBAL TOBACCO SALES

f4tribe\_tax24strate

Specify Bordering State Rate:

Type: string (str97)

Missing "": 0/561

Unique values: 3

Value	Frequency	Percent
1) 25.75 cents/pack (20mi from border of Kansas or Missouri) 2) 60.75 cents/pack (Kansas border)	5	0.89
AR border rate: 30.75 cents/pack; KS border rate: 60.75 cents/pack;	5	0.89
N/A	551	98.22

f4tribe\_tax24strate:

1. TRIBAL TOBACCO SALES

f4tribe\_tax24trib

Specify bordering tribe:

Type: string (str3)

Missing "": 0/561

Unique values: 1

Value	Frequency	Percent
N/A	561	100.00

f4tribe\_tax24trib:

1. TRIBAL TOBACCO SALES

---

f4tribe\_tax24tribrate

Specify Bordering Tribe Rate:

Type: string (str3)  
Missing "": 0/561  
Unique values: 1

Value	Frequency	Percent
N/A	561	100.00

f4tribe\_tax24tribrate:

1. TRIBAL TOBACCO SALES

---

f4tribe\_tax24country

Specify bordering country:

Type: string (str3)  
 Missing "": 0/561  
 Unique values: 1

Value	Frequency	Percent
N/A	561	100.00

f4tribe\_tax24country:

1. TRIBAL TOBACCO SALES

f4tribe\_tax24countryrate

Specify Bordering Country Rate:

Type: string (str3)  
 Missing "": 0/561  
 Unique values: 1

Value	Frequency	Percent
N/A	561	100.00

f4tribe\_tax24countryrate:

1. TRIBAL TOBACCO SALES

f4tribe\_tax24city

Specify bordering city:

Type: string (str3)  
 Missing "": 0/561  
 Unique values: 1

Value	Frequency	Percent
N/A	561	100.00

f4tribe\_tax24city:

1. TRIBAL TOBACCO SALES

f4tribe\_tax24cityrate

Specify Bordering City Rate:

Type: string (str3)  
 Missing "": 0/561  
 Unique values: 1

Value	Frequency	Percent
N/A	561	100.00

f4tribe\_tax24cityrate:

1. TRIBAL TOBACCO SALES

f4tribe\_tax24cnty

Specify bordering county:

Type: string (str3)  
 Missing "": 0/561  
 Unique values: 1

Value	Frequency	Percent
N/A	561	100.00

f4tribe\_tax24cnty:

1. TRIBAL TOBACCO SALES

f4tribe\_tax24cntyrate

Specify Bordering County Rate:

Type: string (str3)  
 Missing "": 0/561  
 Unique values: 1

Value	Frequency	Percent
N/A	561	100.00

f4tribe\_tax24cntyrate:

1. TRIBAL TOBACCO SALES

**f4tribe\_tax24oth****Specify Other Sale Area/Border Zone**

Type: string (str73)  
 Missing "": 0/561  
 Unique values: 2

Value	Frequency	Percent
N/A	551	98.22
exception rate (any noncompacting rate that doesn't fit other categories)	10	1.78

f4tribe\_tax24oth:

1. TRIBAL TOBACCO SALES

**f4tribe\_tax24othrate****Specify Other Sale Area/Border Zone Rate:**

Type: string (str12)  
 Missing "": 0/561  
 Unique values: 2

Value	Frequency	Percent
\$0.0575/pack	10	1.78
N/A	551	98.22

f4tribe\_tax24othrate:

1. TRIBAL TOBACCO SALES

**f4tribe\_tax23cit****Border Zone Citation**

Type: string (str26)  
 Missing "": 0/561  
 Unique values: 5

Value	Frequency	Percent
N.M. Stat. Ann. § 7-12-2	5	0.89
N.M. Stat. Ann. § 7-12-2	6	1.07
N/A	539	96.08
O.A.C. § 710:70-7-8	5	0.89
O.A.C. § 710:70-7-4.	6	1.07

f4tribe\_tax23cit:

1. TRIBAL TOBACCO SALES

f4tribe\_tax26

12. Does state require tribes prepay tax on rsrvtn cig/tob sales?

Type: numeric (byte)  
 Label: f4tribe\_tax26\_  
 Range: [1, 20]  
 Unique values: 4  
 Missing .: 0/561

Value	Label	Frequency	Percent
1	Yes	123	21.93
2	No	42	7.49
3	Silent	22	3.92
20	N/A	374	66.67

f4tribe\_tax26:

1. TRIBAL TOBACCO SALES
2. Long description: 12. Does the state require tribes to pre-pay taxes on cigarettes/tobacco products sold on reservation?

f4tribe\_tax27

a. If yes, on which rsrvtn cig/tob sales must tax be prepaid?

Type: numeric (byte)  
 Label: f4tribe\_tax27\_  
 Range: [1, 20]  
 Unique values: 4  
 Missing .: 0/561

Value	Label	Frequency	Percent
1	All Products	66	11.76
2	Products in Excess of Pre-Determined Allotment, Quota, or Amount	35	6.24
3	Other	22	3.92
20	N/A	438	78.07

f4tribe\_tax27:

1. TRIBAL TOBACCO SALES
2. Long description: a. If yes, on which cigarettes/tobacco products sold on reservation land must the tax be pre-paid?

f4tribe\_tax27oth

Describe Other (Tax Pre-payment)

Type: string (str53)  
 Missing "": 0/561  
 Unique values: 3

Value	Frequency	Percent
N/A	539	96.08
products sold on reservation by non-indian retailers	11	1.96
products sold to non-members	11	1.96

f4tribe\_tax27oth:

1. TRIBAL TOBACCO SALES

---

f4tribe\_tax28

b. If yes, may get prepymt refund/credit for sale to tax-exempt?

Type: numeric (byte)  
Label: f4tribe\_tax28\_  
Range: [1, 20]  
Unique values: 3  
Missing .: 0/561

Value	Label	Frequency	Percent
1	Yes	92	16.40
3	Silent	31	5.53
20	N/A	438	78.07

f4tribe\_tax28:

1. TRIBAL TOBACCO SALES
  2. Long description: b. If yes, may parties receive refunds/credits on prepayment of tax for sales made to tax-exempt parties?
-



f4tribe\_tax29

i. If yes, must sales be pre-approved to be eligible for refund?

Type: numeric (byte)  
 Label: f4tribe\_tax29\_  
 Range: [1, 20]  
 Unique values: 4  
 Missing .: 0/561

Value	Label	Frequency	Percent
1	Yes	16	2.85
2	No	48	8.56
3	Silent	33	5.88
20	N/A	464	82.71

f4tribe\_tax29:

1. TRIBAL TOBACCO SALES
2. Long description: i. If yes, must those sales be pre-approved by the state to be eligible for refund?

f4tribe\_tax26cit

Citation (Tax Prepay)

Type: string (str52)  
 Missing "": 0/561  
 Unique values: 14

Value	Frequency	Percent
139.803	11	1.96
210.05 61A-10.026, F.A.C.	7	1.25
471-e	4	0.71
Fla. Stat. § 210.1801	4	0.71
IDAPA 35.01.10.022	11	1.96
M.S.A. § 270C.19	4	0.71
M.S.A. § 270C.19	7	1.25
MONT. ADMIN. R. 42.31.131 MONT. ADMIN. R. 42.31.107	11	1.96
N/A	458	81.64
NAC 370.22	11	1.96
Nebraska Admin. Code 316-57-019	11	1.96
O.A.C. 710:70-7-4	6	1.07
O.A.C. § 710:70-7-4	5	0.89
Utah Code Ann. § 59-14-204.5	11	1.96

f4tribe\_tax26cit:

1. TRIBAL TOBACCO SALES

f4tribe\_tax30

13. Does the law address the licensing of tribal retailers?

Type: numeric (byte)  
 Label: f4tribe\_tax30\_  
 Range: [1, 20]  
 Unique values: 3  
 Missing .: 0/561

Value	Label	Frequency	Percent
1	Yes	18	3.21
2	No	169	30.12
20	N/A	374	66.67

f4tribe\_tax30:

1. TRIBAL TOBACCO SALES

f4tribe\_tax31\_\_1

a. If Y, tribal retail licensing addressed by: General Reqmts

Type: numeric (byte)  
 Label: f4tribe\_tax31\_\_1\_  
 Range: [0, 0]  
 Unique values: 1  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f4tribe\_tax31\_\_1:

1. TRIBAL TOBACCO SALES
2. Long description: a. If yes, how does the law address tribal retailer licensing? (choice=General State Licensing Requirements Apply to Tribal Retailers)

f4tribe\_tax31\_\_2

a. If Y, tribal retail licensing addressed by: Specific Laws

Type: numeric (byte)  
 Label: f4tribe\_tax31\_\_2\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	543	96.79
1	Checked	18	3.21

f4tribe\_tax31\_\_2:

1. TRIBAL TOBACCO SALES
2. Long description: a. If yes, how does the law address tribal retailer licensing? (choice=State Has Licensing Laws Specific to Tribal Retailers)

f4tribe\_tax31\_\_3

a.If Y, tribal retail licensing addressed by:Excl'd from Reqs

Type: numeric (byte)  
 Label: f4tribe\_tax31\_\_3\_  
 Range: [0, 0]  
 Unique values: 1  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f4tribe\_tax31\_\_3:

1. TRIBAL TOBACCO SALES
2. Long description: a. If yes, how does the law address tribal retailer licensing? (choice=Tribal Retailers are Explicitly Excluded from Licensing Requirements)

f4tribe\_tax31\_\_20

a. If Y, tribal retail licensing addressed by: N/A

Type: numeric (byte)  
 Label: f4tribe\_tax31\_\_20\_  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	18	3.21
1	Checked	543	96.79

f4tribe\_tax31\_\_20:

1. TRIBAL TOBACCO SALES

2. Long description: a. If yes, how does the law address tribal retailer licensing? (choice=N/A)

---

**f4tribe\_tax30cit**  
Licensing Citation

Type: string (str3)  
Missing "": 0/561  
Unique values: 1

Value	Frequency	Percent
N/A	561	100.00

f4tribe\_tax30cit:  
1. TRIBAL TOBACCO SALES

---

## Penalties

**f4tribe\_pen1**  
1. Are there penalties for violating the laws as listed above?

Type: numeric (byte)  
Label: f4tribe\_pen1\_  
Range: [1, 20]  
Unique values: 4  
Missing .: 0/561

Value	Label	Frequency	Percent
1	Yes	66	11.76
2	No	22	3.92
3	Silent	121	21.57
20	N/A	352	62.75

f4tribe\_pen1:  
1. PENALTIES

f4tribe\_pen1cit  
Penalties Citation

Type: string (str34)  
Missing "": 0/561  
Unique values: 7

Value	Frequency	Percent
351	11	1.96
458-20-186	11	1.96
A.R.S. § 42-1127; A.R.S. § 42-3305	11	1.96
Minn. Stat. § 297F.07; .20	4	0.71
Minn. Stat. § 297F.07; .20	7	1.25
Mont. Code Anno., § 16-11-111	11	1.96
N/A	506	90.20

f4tribe\_pen1cit:  
1. PENALTIES

## Census Regions and Divisions

northeast  
Census Region: Northeast

Type: numeric (byte)  
Label: yesno\_region  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	No	462	82.35
1	Yes	99	17.65

northeast:  
1. CENSUS REGIONS AND DIVISIONS

midwest  
Census Region: Midwest

Type: numeric (byte)  
Label: yesno\_region  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	No	429	76.47
1	Yes	132	23.53

midwest:

## 1. CENSUS REGIONS AND DIVISIONS

south

Census Region: South

Type: numeric (byte)  
Label: yesno\_region  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	No	374	66.67
1	Yes	187	33.33

south:

## 1. CENSUS REGIONS AND DIVISIONS

west

Census Region: West

Type: numeric (byte)  
Label: yesno\_region  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	No	418	74.51
1	Yes	143	25.49

west:

## 1. CENSUS REGIONS AND DIVISIONS

region

Census Region

Type: numeric (byte)  
Label: region  
Range: [1, 4]  
Unique values: 4  
Missing .: 0/561

Value	Label	Frequency	Percent
1	Northeast	99	17.65
2	Midwest	132	23.53
3	South	187	33.33
4	West	143	25.49

region:

## 1. CENSUS REGIONS AND DIVISIONS

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newengland

Division 1: New England

Type: numeric (byte)  
Label: yesno\_division  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	No	495	88.24
1	Yes	66	11.76

newengland:

## 1. CENSUS REGIONS AND DIVISIONS

---

midatlantic

Division 2: Mid-Atlantic

Type: numeric (byte)  
Label: yesno\_division  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	No	528	94.12
1	Yes	33	5.88

midatlantic:

## 1. CENSUS REGIONS AND DIVISIONS

---

eastnorcen

Division 3: East North Central

Type: numeric (byte)  
Label: yesno\_division  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	No	506	90.20
1	Yes	55	9.80

eastnorcen:

1. CENSUS REGIONS AND DIVISIONS

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wesnorcen

Division 4: West North Central

Type: numeric (byte)  
Label: yesno\_division  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	No	484	86.27
1	Yes	77	13.73

wesnorcen:

1. CENSUS REGIONS AND DIVISIONS

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southatl  
Division 5: South Atlantic

Type: numeric (byte)  
Label: yesno\_division  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	No	462	82.35
1	Yes	99	17.65

southatl:

1. CENSUS REGIONS AND DIVISIONS

eastsocen  
Division 6: East South Central

Type: numeric (byte)  
Label: yesno\_division  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	No	517	92.16
1	Yes	44	7.84

eastsocen:

1. CENSUS REGIONS AND DIVISIONS

westsocen  
Division 7: West South Central

Type: numeric (byte)  
Label: yesno\_division  
Range: [0, 1]  
Unique values: 2  
Missing .: 0/561

Value	Label	Frequency	Percent
0	No	517	92.16
1	Yes	44	7.84

westsocen:

1. CENSUS REGIONS AND DIVISIONS

mountain  
Division 8: Mountain

Type: numeric (byte)  
 Label: yesno\_division  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	No	473	84.31
1	Yes	88	15.69

mountain:

1. CENSUS REGIONS AND DIVISIONS

pacific  
Division 9: Pacific

Type: numeric (byte)  
 Label: yesno\_division  
 Range: [0, 1]  
 Unique values: 2  
 Missing .: 0/561

Value	Label	Frequency	Percent
0	No	506	90.20
1	Yes	55	9.80

pacific:

1. CENSUS REGIONS AND DIVISIONS

division  
Census Division

Type: numeric (byte)  
 Label: division  
 Range: [1, 9]  
 Unique values: 9  
 Missing .: 0/561

Value	Label	Frequency	Percent
1	New England (1)	66	11.76
2	Middle Atlantic (2)	33	5.88
3	East North Central (3)	55	9.80
4	West North Central (4)	77	13.73
5	South Atlantic (5)	99	17.65
6	East South Central (6)	44	7.84
7	West South Central (7)	44	7.84
8	Mountain (8)	88	15.69
9	Pacific (9)	55	9.80

division:

1. CENSUS REGIONS AND DIVISIONS

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## **Appendix: Decision Rules and Coding Guidance**

# TRIBAL TOBACCO LAWS - DECISION RULES

## Table of Contents

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Tribal Coding Instrument and Decision Rules			
Variable Name	Question (Variable Label)	Answers	Explanations
fipst	State (Abbrev FIPS):		<i>No specific decision rule</i>
Replicatetype4	DATA REPLICATION for this record:	1) None. FULL record data entered 2) REPLICATE Partial: missing identical to year: 3) REPLICATE FULL: all fields identical to year:	<i>No specific decision rule</i>
Replicateyr4	Year FROM WHICH to replicate missing data for this record:	2005 2006 2007 2008 2009 2010 2011 2012	<i>No specific decision rule</i>
F4coder	Coder Number	1 2 3 4 5	<i>No specific decision rule</i>
F4year	Year:	2005      2013 2006      2014 2007      2015 2008      2016 2009      2017 2010      2018 2011      2019 2012      2020	<i>No specific decision rule</i>

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f4tribelaw	From what types of laws is this information being gathered? <i>(Select all that apply)</i>	f4tribelaw__1 - Statutes f4tribelaw__2 - Regulations f4tribelaw__3 - AG Opinions f4tribelaw__4 - DOR Directives/Revenue Rulings f4tribelaw__5 - Caselaw f4tribelaw__6 - Other Official Administrative Materials f4tribelaw__20 - N/A (not tribal state)	
f4tribelawoth	Describe Other Type of Law:	Open-ended	

<b>A. Areas of Law</b>			
f4tribe_area1	1. Does the state address or regulate tribal tobacco sales OR tribal-state compacts?	1 - Yes 2 - No 20 - N/A	<b>Yes</b> - discusses/mentions regulations re: taxation in indian country (e.g. exemptions, special tax-free procedures; exemption coupon structure; developing compacts; agreement development between indian/state)
f4tribe_area2	a. Which of the following does the state address? <i>(Select all that apply)</i>	f4tribe_area2__1 - Tribal-state compacts f4tribe_area2__2 - Tribal tobacco sales f4tribe_area2__20 - N/A	<b>Sales:</b> exemptions; special tax-free procedures; exemption coupon structure; tax rates for tribal sales;  <b>Compacts:</b>

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			developing compacts; agreement development between indian/state); structure/content of compacts;
f4tribe_area3	b. Does the state define tribe-specific language within the context of tribal tobacco taxation or compacts?	1 - Yes 2 - No 20 - N/A	defines terms related to tribe or tribal sales (e.g. "indian," "indian country," "indian retailer")
f4tribe_area4	i. Select which terms are defined. (Select all that apply)	f4tribe_area4__1 - Indian f4tribe_area4__3 - Reservation/Tribal Land f4tribe_area4__4 - Indian Country f4tribe_area4__5 - Indian Retailer/Vendor f4tribe_area4__6 - Indian Tribe f4tribe_area4__7 - Nonmember f4tribe_area4__8 - Indian Cigarettes/Tobacco f4tribe_area4__9 - Member f4tribe_area4__10 - Other f4tribe_area4__20 - N/A	<b>Reservation</b> Includes: "indian reservation" "qualified reservation"  Indian includes: "qualified indian"  <b>Other:</b> * Count terms here that involve indian/tribe-specific definitions, even if the term does not necessarily evoke tribe-specific language on its face * Ex: "qualified purchaser" - where defined to mean an enrolled member of an indian tribe - Minn. Stat. § 297F.07
f4tribe_area4oth	Describe Other Term Defined:	Open-ended	
f4tribe_area5	2. Which of the following do the state-tribe laws apply to? (Select all that apply.)	f4tribe_area5__1 - Cigarettes f4tribe_area5__2 - OTP f4tribe_area5__3 - Neither (laws only apply to general  agreement/compact  formation with no mention of	



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		cigarettes or tobacco) f4tribe_area5__20 - N/A	
f4tribe_areacit	Citation for Areas of Law	Open-ended	
<b>B. Tribal-State Compacts</b>			
f4tribe_comp1	1. Is the state explicitly authorized to enter into an agreement/compact with a tribe?	1 - Yes 2 - No 20 - N/A	<b>Yes:</b> "...If an Indian tribe enters into an agreement with the state and the Legislature approves such agreement..." - Fla. Stat. § 210.1801
f4tribe_comp2	a. If yes, are there explicitly authorized state parties who may enter into agreements/compacts with tribes?	1 - Yes 2 - No 3 - Silent 20 - N/A	<b>Silent:</b> No authorized party listed (general "with the state approval" language only) * Legislative approval not sufficient for "authorized parties"  <b>No:</b> law explicitly states that there is not an authorized party
f4tribe_comp3	i. If yes, indicate which parties: (Select all that apply)	f4tribe_comp3__1 - Governor f4tribe_comp3__2 - Dept. of Revenue f4tribe_comp3__3 - Liquor Control Board f4tribe_comp3__4 - Other f4tribe_comp3__20 - N/A	<b>Code all parties that must approve/authorize:</b> Ex: "...The agreement must be authorized and approved by the governing body of each party to the agreement. If a state agency is a party to an agreement, the governor or the governor's designee is the governing body [...] As a condition precedent to an agreement made under this chapter becoming effective, it must have the approval of the attorney general of Montana." - MCA 18-11-103; -105

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			Where a head of a specific agency is named, code for that agency (e.g. Secretary of Dept of Rev = Dept of Rev)
f4tribe_comp3oth	Describe Other Authorized State Party:	Open-ended	
f4tribe_comp3cit	Compact Authorization Citation	Open-ended	
f4tribe_comp4	2. Are the laws governing the establishment of compacts/agreements related to tobacco or cigarette sales?	1 - Yes 2 - No 3 - Silent 20 - N/A	<b>Yes:</b> * Where law includes tobacco tax as an area of law that agreements can cover (Ex: MCLS § 205.30c) * mention tobacco, with other activities like gaming or natural resources  <b>No:</b> * no mention of tobacco
f4tribe_comp5	a. If no, do the agreement laws pertain to general taxation?	1 - Yes 2 - No 20 - N/A	<b>Yes:</b> * law must discuss taxation in a general manner, and not be tied to another activity, such as gaming, if tobacco is not mentioned. <b>No:</b> * law does not mention taxation of any products
f4tribe_comp6	3. Do tribal agreements or compacts take precedence over state laws that would otherwise govern the area of law covered by the compact?	1 - Yes 2 - No 3 - Silent 20 - N/A	<b>Does NOT address where a STATE law preempts an agreement:</b> Ex: "...An Act of Congress regulating the collection of state taxes and their remittance to the states shall preempt an agreement between the department and the governing body of an Indian tribe..." - I.C.A. § 421.47

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			<p><b>Yes:</b>                  "The tribe...shall remain fully subject to this state's tax acts except as otherwise specifically provided by an agreement..." - MCLS § 205.30c</p> <p><b>Does not count:</b>                  * Addresses no precedence of tribal tax versus state tax where taxpayer is subject to both -- not same as whether agreement terms stand against state law                  "Nothing in an agreement entered into pursuant to this section shall be construed as an assertion or an admission by either this state or a tribe that the taxes of one have precedence over the taxes of the other when the person or transaction is subject to the taxing authority of both governments." - N. M. S. A. 1978, § 9-11-12.2</p>
f4tribe_comp7	4. Does the state limit which tribes are authorized to enter into state/tribal agreements or compacts?	1 - Yes 2 - No 20 - N/A	This question is specific to who can enter into a <b>compact</b> , not which tribes are mentioned for other reasons (i.e. exemptions, sales, etc.)
f4tribe_comp8	a. If yes, how are they described? (Select all that apply)	f4tribe_comp8__1 - By specific tribe name f4tribe_comp8__2 - As "federally-recognized" tribes (no specific tribe named) f4tribe_comp8__3 - As "state-recognized" tribes (no specific tribe named)	<b>Federally-recognized:</b> Ex: "...recognized as an Indian tribe by the United States department of the interior." - A.R.S. § 42-3301 * Ex: "...recognized as eligible for services provided by the United States to Indians because of their status as Indians." - MCA 18-11-102

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		f4tribe_comp8__4 - As "legally-recognized" tribes (not specific to federal or state recognition) f4tribe_comp8__5 - Other f4tribe_comp8__20 – N/A	- <b>where indian, indian country, indian reservation defined using federal definition, which indicates federal recognition</b> Ex: "Indian country as defined in 18 U.S.C. § 1151, and includes trust land as defined by the United States secretary of the interior." - I.C.A. § 421.47
f4tribe_comp8name	Specify Authorized Tribe Name:	Open-ended	
f4tribe_comp8oth	Describe Other Authorized Tribes:	Open-ended	
f4tribe_comp8cit	Authorized Tribe Citation	Open-ended	
f4tribe_comp10	5. Does the state suggest/require compacts or agreements to contain certain provisions?	1 - Yes 2 - No 20 - N/A	<b>Suggest:</b> * use of word "may" or "can"  Require: * Use of word "shall" or "must"  NO: Ex: "the terms of such agreement shall take precedence over the provisions of this article and exempt sales to non-members of the tribe or nation and non-Indians by such nation from such taxes to the extent that such taxes are specifically referred to in the agreement, and the sale or distribution, including transportation, of any cigarettes to the nation's or tribe's qualified reservation shall be in accordance with the provisions of such agreement." - NY CLS

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			<p>Tax § 471</p> <p>* Where funds generated by compact must be put somewhere via state law, but state law does not specify that COMPACT must dictate those terms</p> <p>- Ex: "The net amount of any revenue resulting from a payment in lieu of excise taxes on cigarettes levied by this section, pursuant to a compact with a federally recognized Indian tribe or nation after deductions for deposits into trust accounts pursuant to such compacts, shall be apportioned by the Tax Commission and transmitted to the State Treasurer as follows..." - 68 Okl. St. § 302-5</p>
f4tribe_comp11	<p>6. Which of the following areas does the state suggest or require the compacts to address? (Select all that apply)</p>	<p>f4tribe_comp11__1 - Stamping Requirements</p> <p>f4tribe_comp11__2 - Recordkeeping</p> <p>f4tribe_comp11__3 - Purchases Must Be Made From Licensed or Authorized Parties</p> <p>f4tribe_comp11__4 - Duration or Length Of Contract</p> <p>f4tribe_comp11__5 - Tax Rate</p> <p>f4tribe_comp11__6 - Distribution of Funds</p> <p>f4tribe_comp11__7 - Waiver of Sovereign Immunity</p> <p>f4tribe_comp11__8 - Tax or Fee-Generated Revenue Sharing/Collection</p> <p>f4tribe_comp11__9 - Enforcement</p>	<p>distribution of funds</p> <p>* How the money must be distributed by the state/tribe upon collection tax/fee revenue sharing or collection</p> <p>* tribal OR state taxes/fees</p> <p><b>tax rate</b></p> <p>must include an actual tax rate, -- Does <b>not</b> include where compact</p> <p>*may* include a rate (without a specific number suggested)</p> <p><b>Does not count as requiring tax rate because it discusses existing state taxes with regards to revenue sharing, not tribal tax rate</b></p> <p>Ex: "The agreement must provide for</p>

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		f4tribe_comp11__10 - Amount of Refund for Taxes Paid by Indians f4tribe_comp11__11 - Minimum Selling Price f4tribe_comp11__20 - N/A	revenue sharing between the tribe and the state relating to the imposition and collection of the taxes imposed by ss. 210.02 and 210.30 and the surcharges imposed by ss. 210.011 and 210.276 and must, at a minimum, provide for the state to receive as revenue sharing from the tribe the full amounts of the surcharges imposed by ss. 210.011 and 210.276." - Fla. Stat. § 210.1801
f4tribe_comp12	a. Where the compact must address the duration of a contract, please describe how or when the compact must be renewed:	1 - Must Be Renewed/May Be Terminated At Regular or Specified Intervals 2 - Must be Renewed Upon Certain Events (e.g. Increase in Tax Rate) 3 - Valid Until Changes Proposed by Governing Parties (State or Tribe) 4 - Other 5 - Actual Duration/Renewal Process Not Specified 20 - N/A	
f4tribe_comp13	i. If the contract must be renewed regularly, how frequently does that happen?	Open-ended	
f4tribe_comp13oth	Describe Other Compact Renewal Period:	Open-ended	
f4tribe_comp13rate	If the compact has a specified tax rate(s), what is that tax rate(s)?	Open-ended	
f4tribe_comp13cit	Compact Provisions Citation	Open-ended	

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<b>C. Tribal Tobacco Sales</b>			
This section ONLY deals with laws applicable to non-compacting tribes, or tribes where state does not address compacts.			
f4tribe_tax1	1. Does law specifically address tax-exempt status of tribes?	1 - Yes 2 - No 20 - N/A	
f4tribe_tax1cit	Tribe Tax Exempt Status Citation	Open-ended	
f4tribe_tax2	2. Does the state limit tax exemption privileges to certain tribes/types of tribes or tribal consumers?	1 - Yes 2 - No 20 - N/A	
f4tribe_tax3	a. Which tribes may receive tax-exempt status? (Select all that apply)	f4tribe_tax3__1 - Specific, Listed Tribes f4tribe_tax3__2 - Federally-Recognized Tribes f4tribe_tax3__3 - Qualified/Authorized Indians f4tribe_tax3__4 - State-Recognized Tribes f4tribe_tax3__5 - Other f4tribe_tax3__20 - N/A	<b>Federally-recognized:</b> Ex: "...recognized as an Indian tribe by the United States department of the interior." - A.R.S. § 42-3301  Where sales are exempt on Indian reservation (which is defined as federally recognized)
f4tribe_tax3tribe	List tribes that are specifically named as tax-exempt parties:	Open-ended	only answer if answer "specific, listed tribes" to #2a
f4tribe_tax3oth	Describe Other Tax-Exempt Tribe Type:	Open-ended	
f4tribe_tax3cit	Tax-Exempt Tribe Citation	Open-ended	
f4tribe_comp9	3. Does the state have cigarette or tobacco sales laws that are directed at a specific tribe or tribes?	1 - Yes 2 - No 20 - N/A	Does not include laws that allow formation of compacts/agreements.  Tribe-specific laws should be: * Specific tax rate for certain tribe

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			<ul style="list-style-type: none"> <li>* Sales regulations for certain tribe</li> <li>* Specific tax exemption for tribes called out</li> <li>* preemption for certain tribes with compacts</li> </ul>
f4tribe_comp9name	If yes, please name the tribe(s) at whom tobacco laws are directed:	Open-ended	
f4tribe_comp9cit	Tribe-Specific Laws Citation	Open-ended	
f4tribe_tax4	4. Which of the following PURCHASERS ARE EXEMPT from state tobacco taxation? (Select all that apply)	<p>f4tribe_tax4__1 - Any Native American purchasing tobacco on ANY reservation land</p> <p>f4tribe_tax4__2 - Members (Native Americans purchasing tobacco on their OWN reservation land)</p> <p>f4tribe_tax4__3 - Non-Indians</p> <p>f4tribe_tax4__4 - All purchasers</p> <p>f4tribe_tax4__5 - Other</p> <p>f4tribe_tax4__6 - Silent</p> <p>f4tribe_tax4__20 - N/A</p>	<p><b><u>Members (Indians purchasing tobacco on their OWN tribe's land)</u></b></p> <p><i>** Note: See chapter definition to make sure that use of term "indian" is not further specified in the definitions. "Indian" means a person registered on the tribal rolls of the Indian tribe occupying an Indian reservation" 15 Alaska Admin. Code 50.190</i></p> <p>* "enrolled members" = members of own tribe</p>
f4tribe_tax4oth	Describe Other Exempt Purchaser:	Open-ended	
f4tribe_tax5	5. Do laws authorize tribes to make alternative payments to the state in lieu of cigarette or tobacco tax payment?	1 - Yes 2 - No 20 - N/A	explicit
f4tribe_tax6	a. Does the state require alternative payments in lieu of cigarette or tobacco tax payment?	1 - Yes 2 - No 20 - N/A	explicit
f4tribe_tax7	b. How are the alternative payment amounts	1- Percentage of All Annual Sales 2 - Percentage Based on	



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	determined?	Proportion/Amount of Non-Exempt Sales 3 - Specific Dollar Amount 4 - Other 5 - Silent 20 - N/A	
f4tribe_tax7sale	Describe Percentage of Annual Sales:	Open-ended	
f4tribe_tax7portion	Describe Percentage Based on Proportion:	Open-ended	
f4tribe_tax7doll	Describe Specific Dollar Amount:	Open-ended	
f4tribe_tax7oth	Describe Other Alt. Payment Amount:	Open-ended	
f4tribe_tax7cit	Alternative Payment Citation	Open-ended	
f4tribe_tax8	6. Does the state address situations where a tribe imposes its own tribal tax on cigarettes and/or tobacco products outside of a compact/agreement?	1 - Yes 2 - No 20 - N/A	
f4tribe_tax9	a. Which of these tax scenarios are addressed? (Select all that apply)	f4tribe_tax9__1 - Tribal Excise Tax is Equal or Greater Than State Excise Tax f4tribe_tax9__2 - Tribal Excise Tax is Less Than State Excise Tax f4tribe_tax9__3 - Other f4tribe_tax9__4 - None (General reference to tribal tax without specifics) f4tribe_tax9__20 - N/A	
f4tribe_tax9oth	Describe Other Tribal Tax	Open-ended	
f4tribe_tax10	i. Where a tribe's excise tax is equal or greater, must the	1 - Yes 2 - No	

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	tribe apply the state's excise tax to cigarettes or tobacco products?	3 - Silent 20 - N/A	
f4tribe_tax11	ii. Where a tribe's excise tax is equal or greater, may the tribe apply for a refund for products where the state tax was prepaid?	1 - Yes 2 - No 3 - Silent 20 - N/A	
f4tribe_tax12	iii. Where a tribe's excise tax is less than the state excise tax, how much of the state's excise tax must be applied to cigarettes or tobacco products?	1 - All 2 - The Difference Between Tribal and State Tax Amounts 3 - Other 4 - Silent 5 - None 20 - N/A	"The tax applicable to cigarettes sold to or received by nontribal members on tribal lands is equal to the state tax imposed by Section 59-14-204, minus any tribal tax actually paid." - Utah Code Ann. § 59-14-102
f4tribe_tax12oth	Describe Other Amount	Open-ended	
f4tribe_tax12cit	Tribal Tax Difference Citation	Open-ended	
f4tribe_tax13	7. Does the state require tax stamps on cigarettes or tobacco products sold on tribal land?	1 - Yes - All 2 - Yes - Some 3 - No 4 - Silent 20 - N/A	Silent – no mention No – explicit “no”  all - where no explicit "all products stamped" language, where state applies tax stamp to full tax rate, some tax rate, and no tax rate, consider this to be "all" products requiring stamps
f4tribe_tax14	a. If only some products require stamps, which products DO require stamps? (Select all that apply)	f4tribe_tax14__1 - Those sold to tribes without agreements f4tribe_tax14__2 - Those sold to nonmembers f4tribe_tax14__3 - Those sold to other parties not otherwise entitled to purchase tax-exempt tobacco products	* Where sales are not tax-exempt Ex: "If the sale is exempt from the tax, stamps must not be attached." - 701 IAC 82.4

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		f4tribe_tax14__20 - N/A	
f4tribe_tax14oth	Describe other parties:	Open-ended	
f4tribe_tax15	b. Which type(s) of stamp(s) does the state require tribes to use? (Select all that apply)	<p>f4tribe_tax15__1 - State Excise Stamp (Same as Non-Tribal Sales)</p> <p>f4tribe_tax15__2 - Special Stamps to be Used by Specific Tribes</p> <p>f4tribe_tax15__3 - One Tribal Stamp to be Used by All Tribes</p> <p>f4tribe_tax15__4 - One Tribal Agreement Stamp to be Used by All Tribes with Agreements</p> <p>f4tribe_tax15__5 - One General Exemption Stamp to be Used by Any Exempt Party (Not Limited to Tribes)</p> <p>f4tribe_tax15__6 - Other</p> <p>f4tribe_tax15__7 - Silent</p> <p>f4tribe_tax15__20 - N/A</p>	<p>luxury = excise</p> <p>state excise stamp:                      * Ex: "general luxury tax stamp" - 1994 WL 16014520 (Ariz.Bd.Tax.App.)                      * Where stamp to enforce provisions of cig tax chapter, generally:                      Ex: "A second stamp must be designed for all other cigarette packages subject to the provisions of this chapter." - Minn. Stat. § 297F.08</p> <p>one stamp for all tribes: * Ex: "Indian reservation luxury tax stamp"                      The red stamp is to be affixed to cigarettes to be sold on an Indian reservation by Indian retailers to nonexempt consumers. This stamp denotes the Indian Reservation Tobacco Tax." - 1994 WL 16014520 (Ariz.Bd.Tax.App.)</p> <p>silent: where state merely requires cigs be stamped but does not specify type of stamp</p> <p>general tribal agreement stamp:                      Ex: "One stamp must be designed for application to cigarette packages destined for retail sale on an Indian reservation which is a party to an</p>

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			agreement under section 270C.19, subdivision 2, and only to those packages." - Minn. Stat. § 297F.08
f4tribe_tax15tribe	Describe Specific Tribes w/ Stamp	Open-ended	
f4tribe_tax15oth	Describe Other Stamp Type:	Open-ended	
f4tribe_tax15cit	Tribe Stamp Citation	Open-ended	
f4tribe_tax16	8. Must the tribe maintain records for tribal cigarette or tobacco sales?	1 - Yes 2 - No 3 - Silent 20 - N/A	<p>does not apply to wholesalers who must submit records to the state... only applies to TRIBAL retailers, the TRIBE, or other TRIBAL parties selling to the ultimate consumer</p> <p>No: explicit Ex: "Except as otherwise provided in NRS 370.240 and 370.255, the tribe is not required to maintain any records of cigarettes received, sold or distributed by the tribe on that reservation or colony" - NAC 370.250</p> <p>Yes: where tribe must submit records as evidence to refute probable demand/quota "In making a determination of probable demand, the department shall take into consideration any evidence submitted by such recognized governing body relating to such probable demand (e.g., a verifiable record of previous sales to qualified Indians or other statistical evidence) and/or relating to the amount needed for such nation's or tribe's official</p>

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			use. - NY CLS 471-e
f4tribe_tax17	a. Is the tribe required to submit those records to the state?	1 - Yes 2 - No 20 - N/A	
f4tribe_tax18	i. If so, how often must those records be submitted?	1 - Annually 2 - Monthly 3 - Twice Annually (Every 6 Months) 4 - Quarterly (Every 3 Months) 5 - Other 6 - Silent 20 - N/A	
f4tribe_tax18oth	Describe Other Records Submission Schedule:	Open-ended	
f4tribe_tax18cit	Records Citation	Open-ended	
f4tribe_tax19	9. Does the state limit the amount of tax-exempt tobacco or cigarettes that a tribe can purchase in a given period of time?	1 - Yes 2 - No 20 - N/A	<p><b>Yes:</b> * Ex: Tribe limited to purchasing 50 tax-exempt packs per person per year</p> <p><b>No:</b> * Where stock sold to tribe is limited to stock necessary for personal consumption of the ultimate Indian consumer * Ex: "...A wholesaler may set aside the part of the wholesaler's cigarette and tobacco product stock necessary to make sales to the established governing body of an Indian tribe recognized by the United States Department of Interior without paying the tax required by this chapter. The amount of unstamped or untaxed stock that wholesalers may deliver to an Indian reservation is limited to amounts necessary to meet the</p>

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			personal consumption needs of qualified purchasers..." - Minn. Stat. § 297F.07
f4tribe_tax20	a. Does the state use a coupon system to administer this tribal limit?	1 - Yes 2 - No 20 - N/A	
f4tribe_tax20cit	Tribal Tob Limit Citation	Open-ended	
f4tribe_tax21	10. Does the state specify specific tribal tax rate(s) that must be applied (outside of compact agreements)?	1 - Yes 2 - No 20 - N/A	
f4tribe_tax22	a. What is the generally applied, non-compacting tribal tax rate?	Open-ended	
f4tribe_tax23	11. Do different cig tax rates exist in different areas of the state/border zones?	1 - Yes 2 - No 20 - N/A	
f4tribe_tax24	a. If yes, which sale areas/border zones have different rates? (Select all that apply)	f4tribe_tax24__1 - Borders Another State f4tribe_tax24__2 - Borders Another Tribe f4tribe_tax24__3 - Borders Another Country f4tribe_tax24__4 - Borders a City f4tribe_tax24__5 - Borders Another County f4tribe_tax24__6 - Other f4tribe_tax24__20 - N/A	
f4tribe_tax24st	Specify bordering state:	Open-ended	
f4tribe_tax24strate	Specify State Rate:	Open-ended	
f4tribe_tax24trib	Specify bordering tribe:	Open-ended	
f4tribe_tax24tribrate	Specify Tribe Rate:	Open-ended	
f4tribe_tax24country	Specify bordering country:	Open-ended	

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f4tribe_tax24countryrate	Specify Country Rate:	Open-ended	
f4tribe_tax24city	Specify bordering city:	Open-ended	
f4tribe_tax24cityrate	Specify City Rate:	Open-ended	
f4tribe_tax24cnty	Specify bordering county:	Open-ended	
f4tribe_tax24cntyrate	Specify County Rate:	Open-ended	
f4tribe_tax24oth	Specify "Other"	Open-ended	
f4tribe_tax24othrate	Specify Other Rate:	Open-ended	
f4tribe_tax23cit	Border Zone Citation	Open-ended	
f4tribe_tax26	12. Does the state require tribes to pre-pay taxes on cigarettes/tobacco products sold on reservation?	1 - Yes 2 - No 3 - Silent 20 - N/A	silent: No explicit mention/law  No: Explicit prohibition
f4tribe_tax27	a. If yes, on which cigarettes/tobacco products sold on reservation land must the tax be pre-paid?	1 - All Products 2 - Products in Excess of Pre-Determined Allotment, Quota, or Amount 3 - Other 20 - N/A	Products in Excess: - where coupon system in place to sell exempt cigs per allotment/quota - where explicit allotment/quota  Other - where retailer is non-indian Ex: "Non-Indian Retailers. Non-Indian retailers located within the boundaries of an Idaho Indian reservation may not sell tobacco products upon which tobacco products tax has not been paid." - IDAPA 35.01.10.022
f4tribe_tax27oth	Describe Other (Tax Pre-payment)	Open-ended	
f4tribe_tax28	b. If yes, may parties receive refunds/credits on prepayment of tax for sales made to tax-exempt parties?	1 - Yes 2 - No 3 - Silent 20 - N/A	No = explicit prohibition Silent – no mention
f4tribe_tax29	i. If yes, must those sales be	1 - Yes	Pre-approval means approval prior to

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	pre-approved by the state to be eligible for refund?	2 - No 3 - Silent 20 - N/A	sale, not approval prior to record submission  No = explicit OR refund only after submission of sales records
f4tribe_tax26cit	Citation (Tax Prepay)	Open-ended	
f4tribe_tax30	13. Does the law address the licensing of tribal retailers?	1 - Yes 2 - No 20 - N/A	address means either: 1) specific mention of tribal retailer licensing requirements; 2) general licensing requirements that discuss tribal retailers or incorporate by reference tribal retailers
f4tribe_tax31	a. If yes, how does the law address tribal retailer licensing?	f4tribe_tax31__1 - General State Licensing Requirements Apply to Tribal Retailers f4tribe_tax31__2 - State Has Licensing Laws Specific to Tribal Retailers f4tribe_tax31__3 - Tribal Retailers are Explicitly Excluded from Licensing Requirements f4tribe_tax31__20 - N/A	explicitly excluded: "B. Every retailer in this state, except Indian tribal entities or licenses of Indian tribal entities, as a condition of carrying on such business, shall secure from the Tax Commission a license and shall pay therefor a fee of Thirty Dollars (\$ 30.00)..." - 68 Okl. St. § 304
f4tribe_tax30cit	Licensing Citation	Open-ended	
<b>D. Penalties</b>			
f4tribe_pen1	1. Are there penalties for violating the laws as listed above?	1 - Yes 2 - No 3 - Silent 20 - N/A	
f4tribe_pen1cit	Penalties Citation	Open-ended	