

THE CIGARETTE CONSUMPTION PANEL DATA SET

The data set consists of annual data for the 48 continental U.S. states from 1985 – 1995. Quantity consumed is measured by annual per capita cigarette sales in packs per fiscal year, as derived from state tax collection data. The price is the average retail cigarette price per pack during the fiscal year, including taxes. Income is per capita income. The general sales tax is the average tax, in cents per pack, due to the broad-based state sales tax applied to all consumption goods. The cigarette-specific tax is the tax applied to cigarettes only. All prices, income, and taxes used in the regressions in this chapter are deflated by the Consumer Price Index and thus are in constant (real) dollars. We are grateful to Professor Jonathan Gruber of MIT for providing us with these data.

Data Series:

| | |
|---------|--|
| state: | State |
| year: | Year |
| cpi: | Consumer Price Index (U.S.) |
| pop: | state population |
| packpc: | number of packs per capita |
| income: | state personal income (total, nominal) |
| tax: | average state, federal, and average local excise taxes for fiscal year |
| avgprs: | average price during fiscal year, including sales taxes |
| taxs: | average excise taxes for fiscal year, including sales taxes |