

## Web Appendix for ‘Taxes, Cigarette Consumption, and Smoking Intensity: Comment’, Abrevaya Jason and Laura Puzzello: Supplementary Materials

The supplementary materials consist of eleven tables, Tables SM1-SM11, which are summarized below. Each of the eleven tables reports results from all five specifications that are considered in the original paper by Adda and Cornaglia (2006, AC hereafter). Following their numbering scheme, the five specifications are: (1) baseline sample (smokers aged 17 and over), (2) smokers with above-median cotinine values (greater than 200 ng/ml), (3) baseline sample with additional controls (day and time of examination and individual height), (4) smokers who began smoking prior to 1988, and (5) smokers who began smoking before age 17.

**Tables SM1-SM5** report estimated tax elasticities for the following samples, respectively: Expanded sample, AC original sample, Difference sample, AC states and Residual states. The AC original sample is a subsample of the expanded sample. Thus, the ‘Difference sample’ consists of the those observations available in the expanded sample but not in the original AC sample. The sample ‘AC States’ includes only observations from the states included in AC analysis: Arizona, California, Florida, Illinois, Massachusetts, Michigan, Missouri, New York, Ohio, Pennsylvania, Rhode Island, Texas and Washington. ‘Residual states’ include the states available in the expanded sample but not in the AC one: Alaska, Georgia, Kentucky, Louisiana, Maine, Minnesota, Mississippi, New Mexico, North Carolina, South Carolina, South Dakota, Tennessee and Virginia.

**Tables SM6 and SM7** report estimated price elasticities for the Expanded sample and the AC original sample, respectively.

**Tables SM8 and SM9** report estimated tax elasticities for the Expanded sample and the AC original sample, respectively, when prices are controlled for in specifications (1)-(5).

Each of the tables SM1-SM9 has three panels. Panel A. and B. report unweighted results. While Panel A. reports standard errors clustered at state-year level, Panel B. reports standard errors clustered at state level. Panel C. reports weighted results with standard errors clustered at state level.

**Tables SM10 and SM11** report, respectively, estimated tax and price elasticities for different subsamples of the expanded data.

Table SM1: Tax elasticities, all specifications (Expanded sample)

	(1)	(2)	(3)	(4)	(5)
	Baseline	Baseline + excluding cotinine level < 200ng/ml (median value)	Baseline + additional controls height, day and time of examination	Baseline + excluding those who started after 1988	Baseline + excluding late starters
<b>Panel A. Unweighted results with standard errors clustered at state-year level</b>					
Cigarettes	0.0036 (0.1456)	-0.1190 (0.1007)	0.0092 (0.1411)	-0.0174 (0.1347)	-0.3271** (0.1293)
	[0.980]	[0.242]	[0.948]	[0.898]	[0.014]
Cotinine	0.1386 (0.1093)	0.0349 (0.0271)	0.0873 (0.1121)	0.1057 (0.0997)	-0.2091 (0.1270)
	[0.210]	[0.202]	[0.439]	[0.293]	[0.105]
Intensity	0.1349 (0.0996)	0.1539 (0.1053)	0.0780 (0.1038)	0.1231 (0.1067)	0.1180 (0.1092)
	[0.181]	[0.149]	[0.455]	[0.253]	[0.284]
<b>Panel B. Unweighted results with standard errors clustered at state level</b>					
Cigarettes	0.0036 (0.1907)	-0.1190 (0.1057)	0.0092 (0.1874)	-0.0174 (0.2005)	-0.3271* (0.1789)
	[0.985]	[0.271]	[0.961]	[0.932]	[0.080]
Cotinine	0.1386 (0.1321)	0.0349 (0.0332)	0.0873 (0.1426)	0.1057 (0.1318)	-0.2091 (0.1740)
	[0.305]	[0.304]	[0.546]	[0.430]	[0.241]
Intensity	0.1349 (0.1278)	0.1539 (0.114)	0.078 (0.1218)	0.1231 (0.1266)	0.118 (0.0927)
	[0.302]	[0.190]	[0.528]	[0.341]	[0.215]
Sample size	3,634	2,007	3,539	3,356	1,719

\*\* : P<0.05, \* : P<0.10. Standard errors are in parentheses. P-values are reported in square brackets.

Table SM1 (cont'd): Tax elasticities, all specifications (Expanded sample)

	(1)	(2)	(3)	(4)	(5)
	Baseline	Baseline + excluding cotinine level < 200ng/ml (median value)	Baseline + additional controls height, day and time of examination	Baseline + excluding those who started after 1988	Baseline + excluding late starters
<b>Panel C. Weighted results with standard errors clustered at state level</b>					
Cigarettes	0.0156 (0.1908) [0.936]	-0.2599 (0.2075) [0.222]	0.0509 (0.1917) [0.793]	0.0177 (0.1973) [0.929]	-0.2108 (0.2180) [0.343]
Cotinine	0.2123 (0.1749) [0.237]	0.1591** (0.0494) [0.004]	0.2301 (0.1703) [0.189]	0.2252 (0.1661) [0.188]	0.3291 (0.2106) [0.131]
Intensity	0.1967 (0.1277) [0.137]	0.419** (0.1853) [0.033]	0.1792 (0.1355) [0.198]	0.2075 (0.1396) [0.150]	0.5399** (0.1981) [0.012]
Sample size	3,634	2,007	3,539	3,356	1,719

\*\* : P<0.05, \* : P<0.10. Standard errors are in parentheses. P-values are reported in square brackets.

Table SM2: Tax elasticities, all specifications (Adda and Cornaglia (2006) sample)

	(1)	(2)	(3)	(4)	(5)
	Baseline	Baseline + excluding cotinine level < 200ng/ml (median value)	Baseline + additional controls height, day and time of examination	Baseline + excluding those who started after 1988	Baseline + excluding late starters
<b>Panel A. Unweighted results with standard errors clustered at state-year level</b>					
Cigarettes	-0.1982 (0.3736)	-0.4922** (0.2069)	-0.1888 (0.3733)	-0.1343 (0.3775)	-0.7285** (0.2766)
	[0.599]	[0.022]	[0.616]	[0.724]	[0.013]
Cotinine	0.2775 (0.2554)	0.0633 (0.0490)	0.2725 (0.2575)	0.2996 (0.2697)	-0.3872 (0.3527)
	[0.285]	[0.205]	[0.298]	[0.275]	[0.280]
Intensity	0.4757** (0.1840)	0.5555** (0.1938)	0.4613** (0.1986)	0.4340** (0.1775)	0.3413** (0.1403)
	[0.014]	[0.007]	[0.027]	[0.020]	[0.021]
<b>Panel B. Unweighted results with standard errors clustered at state level</b>					
Cigarettes	-0.1982 (0.4781)	-0.4922** (0.1478)	-0.1888 (0.4879)	-0.1343 (0.5016)	-0.7285** (0.3261)
	[0.686]	[0.007]	[0.706]	[0.794]	[0.047]
Cotinine	0.2775 (0.3336)	0.0633* (0.0324)	0.2725 (0.3437)	0.2996 (0.3862)	-0.3872 (0.4647)
	[0.423]	[0.077]	[0.445]	[0.454]	[0.422]
Intensity	0.4757** (0.1710)	0.5555** (0.1519)	0.4613** (0.1659)	0.4340** (0.1492)	0.3413* (0.1664)
	[0.018]	[0.004]	[0.018]	[0.014]	[0.065]
Sample size	1,670	836	1,617	1,548	796

\*\* : P<0.05, \* : P<0.10. Standard errors are in parentheses. P-values are reported in square brackets.

Table SM2 (cont'd): Tax elasticities, all specifications (Adda and Cornaglia (2006) sample)

	(1)	(2)	(3)	(4)	(5)
	Baseline	Baseline + excluding cotinine level < 200ng/ml (median value)	Baseline + additional controls height, day and time of examination	Baseline + excluding those who started after 1988	Baseline + excluding late starters
<b>Panel C. Weighted results with standard errors clustered at state level</b>					
Cigarettes	-0.1822 (0.7587) [0.812]	-0.7367** (0.3378) [0.039]	-0.1160 (0.7870) [0.884]	0.0909 (0.8076) [0.911]	-0.7586 (0.6003) [0.218]
Cotinine	-0.0646 (0.6085) [0.916]	0.0293 (0.0707) [0.682]	-0.0634 (0.5742) [0.913]	0.0373 (0.6307) [0.953]	0.0108 (0.7300) [0.988]
Intensity	0.1177 (0.1948) [0.558]	0.766** (0.2991) [0.026]	0.0526 (0.2632) [0.845]	-0.0536 (0.2281) [0.819]	0.7694** (0.2057) [0.003]
Sample size	1,670	836	1,617	1,548	796

\*\*; P<0.05, \*; P<0.10. Standard errors are in parentheses. P-values are reported in square brackets.

Table SM3: Tax elasticities, all specifications (Difference sample)

	(1)	(2)	(3)	(4)	(5)
	Baseline	Baseline + excluding cotinine level < 200ng/ml (median value)	Baseline + additional controls height, day and time of examination	Baseline + excluding those who started after 1988	Baseline + excluding late starters
<b>Panel A. Unweighted results with standard errors clustered at state-year level</b>					
Cigarettes	-0.1643 (0.1164)	-0.1661 (0.1028)	-0.1801* (0.1029)	-0.1591 (0.1004)	-0.2822** (0.0969)
	[0.166]	[0.115]	[0.088]	[0.121]	[0.006]
Cotinine	-0.0361 (0.0838)	0.0572 (0.0370)	-0.1316 (0.0823)	-0.0126 (0.0733)	-0.1549 (0.0975)
	[0.669]	[0.130]	[0.118]	[0.864]	[0.121]
Intensity	0.1282 (0.0814)	0.2233** (0.0812)	0.0485 (0.0777)	0.1465 (0.0931)	0.1273 (0.1338)
	[0.124]	[0.009]	[0.536]	[0.124]	[0.347]
<b>Panel B. Unweighted results with standard errors clustered at state level</b>					
Cigarettes	-0.1643 (0.1513)	-0.1661 (0.1346)	-0.1801 (0.1325)	-0.1591 (0.1178)	-0.2822** (0.1039)
	[0.291]	[0.232]	[0.190]	[0.193]	[0.014]
Cotinine	-0.0361 (0.0972)	0.0572 (0.0418)	-0.1316 (0.0892)	-0.0126 (0.0627)	-0.1549 (0.1003)
	[0.714]	[0.187]	[0.157]	[0.843]	[0.139]
Intensity	0.1282 (0.0905)	0.2233** (0.1027)	0.0485 (0.0873)	0.1465 (0.107)	0.1273 (0.1574)
	[0.173]	[0.043]	[0.585]	[0.187]	[0.429]
Sample size	1,964	1,171	1,922	1,808	923

\*\* : P<0.05, \* : P<0.10. Standard errors are in parentheses. P-values are reported in square brackets.

Table SM3 (cont'd): Tax elasticities, all specifications (Difference sample)

	(1)	(2)	(3)	(4)	(5)
	Baseline	Baseline + excluding cotinine level < 200ng/ml (median value)	Baseline + additional controls height, day and time of examination	Baseline + excluding those who started after 1988	Baseline + excluding late starters
<b>Panel C. Weighted results with standard errors clustered at state level</b>					
Cigarettes	-0.0403 (0.2091) [0.849]	-0.0474 (0.1278) [0.715]	0.0029 (0.1854) [0.988]	-0.0561 (0.2003) [0.782]	0.0955 (0.0997) [0.350]
Cotinine	-0.1038 (0.1798) [0.571]	0.2042** (0.0595) [0.003]	-0.1167 (0.1617) [0.479]	-0.0867 (0.1677) [0.611]	0.1793 (0.1792) [0.330]
Intensity	-0.0635 (0.0715) [0.386]	0.2516** (0.0943) [0.015]	-0.1197 (0.0873) [0.186]	-0.0306 (0.0761) [0.692]	0.0837 (0.1273) [0.519]
Sample size	1,964	1,171	1,922	1,808	923

\*\* : P<0.05, \* : P<0.10. Standard errors are in parentheses. P-values are reported in square brackets.

Table SM4: Tax elasticities, all specifications (AC states sample)

	(1)	(2)	(3)	(4)	(5)
	Baseline	Baseline + excluding cotinine level < 200ng/ml (median value)	Baseline + additional controls height, day and time of examination	Baseline + excluding those who started after 1988	Baseline + excluding late starters
<b>Panel A.</b> Unweighted results with standard errors clustered at state-year level					
Cigarettes	0.0909 (0.3377) [0.789]	-0.4177** (0.1738) [0.021]	0.1018 (0.3425) [0.768]	-0.0212 (0.3045) [0.945]	-0.3791 (0.2422) [0.126]
Cotinine	0.4066 (0.2456) [0.106]	0.0367 (0.0444) [0.413]	0.4001 (0.2535) [0.123]	0.2838 (0.2448) [0.254]	-0.1106 (0.2291) [0.632]
Intensity	0.3157 (0.1899) [0.105]	0.4544** (0.1860) [0.019]	0.2983 (0.1968) [0.138]	0.3050 (0.2088) [0.153]	0.2685 (0.1922) [0.171]
<b>Panel B.</b> Unweighted results with standard errors clustered at state level					
Cigarettes	0.0909 (0.4828) [0.854]	-0.4177** (0.1565) [0.022]	0.1018 (0.4923) [0.840]	-0.0212 (0.4636) [0.964]	-0.3791 (0.3133) [0.252]
Cotinine	0.4066 (0.3437) [0.262]	0.0367 (0.0359) [0.329]	0.4001 (0.3553) [0.284]	0.2838 (0.3537) [0.439]	-0.1106 (0.3134) [0.731]
Intensity	0.3157* (0.1732) [0.096]	0.4544** (0.1765) [0.026]	0.2983 (0.1666) [0.101]	0.3050 (0.1736) [0.107]	0.2685* (0.1286) [0.061]
Sample size	2,476	1,238	2,395	2,286	1,184

\*\* : P<0.05, \* : P<0.10. Standard errors are in parentheses. P-values are reported in square brackets. The sample cover the following states: Arizona, California, Florida, Illinois, Massachusetts, Michigan, Missouri, New York, Ohio, Pennsylvania, Rhode Island, Texas and Washington.



Table SM4 (cont'd): Tax elasticities, all specifications (AC states sample)

	(1)	(2)	(3)	(4)	(5)
	Baseline	Baseline + excluding cotinine level < 200ng/ml (median value)	Baseline + additional controls height, day and time of examination	Baseline + excluding those who started after 1988	Baseline + excluding late starters
<b>Panel C. Weighted results with standard errors clustered at state level</b>					
Cigarettes	0.0753 (0.5187) [0.886]	-0.8448** (0.3007) [0.010]	0.0758 (0.5249) [0.886]	0.0209 (0.4962) [0.967]	-0.5674 (0.3778) [0.146]
Cotinine	0.5826 (0.4527) [0.210]	0.0502 (0.0687) [0.472]	0.5875 (0.433) [0.187]	0.5437 (0.4077) [0.195]	0.4916 (0.3773) [0.205]
Intensity	0.5073 (0.2262) [0.046]	0.8949** (0.2911) [0.011]	0.5117** (0.2251) [0.044]	0.5228* (0.2858) [0.095]	1.059** (0.1363) [0.000]
Sample size	2,476	1,238	2,395	2,286	1,184

\*\* : P<0.05, \* : P<0.10. Standard errors are in parentheses. P-values are reported in square brackets. The sample cover the following states: Arizona, California, Florida, Illinois, Massachusetts, Michigan, Missouri, New York, Ohio, Pennsylvania, Rhode Island, Texas and Washington.

Table SM5: Tax elasticities, all specifications (Residual states sample)

	(1)	(2)	(3)	(4)	(5)
	Baseline	Baseline + excluding cotinine level < 200ng/ml (median value)	Baseline + additional controls height, day and time of examination	Baseline + excluding those who started after 1988	Baseline + excluding late starters
<b>Panel A.</b> Unweighted results with standard errors clustered at state-year level					
Cigarettes	-0.0550 (0.0774)	-0.0094 (0.1047)	-0.0621 (0.0710)	-0.0247 (0.0645)	-0.1084 (0.0928)
	[0.485]	[0.929]	[0.392]	[0.706]	[0.256]
Cotinine	-0.0190 (0.0780)	0.1058** (0.0347)	-0.0971 (0.0786)	-0.0098 (0.0808)	-0.2135** (0.0624)
	[0.810]	[0.006]	[0.231]	[0.904]	[0.003]
Intensity	0.0360 (0.0259)	0.1152 (0.0748)	-0.0350 (0.0440)	0.0148 (0.0317)	-0.1051 (0.0723)
	[0.179]	[0.138]	[0.436]	[0.644]	[0.161]
<b>Panel B.</b> Unweighted results with standard errors clustered at state level					
Cigarettes	-0.055 (0.1101)	-0.0094 (0.1134)	-0.0621 (0.0869)	-0.0247 (0.0906)	-0.1084 (0.0801)
	[0.627]	[0.935]	[0.490]	[0.790]	[0.203]
Cotinine	-0.019 (0.1153)	0.1058** (0.0298)	-0.0971 (0.1042)	-0.0098 (0.1189)	-0.2135** (0.0606)
	[0.872]	[0.005]	[0.371]	[0.936]	[0.005]
Intensity	0.036 (0.0208)	0.1152 (0.0872)	-0.0350 (0.0464)	0.0148 (0.0351)	-0.1051** (0.0457)
	[0.111]	[0.213]	[0.467]	[0.681]	[0.042]
Sample size	1,158	769	1,144	1,070	535

\*\* : P < 0.05, \* : P < 0.10. Standard errors are in parentheses. P-values are reported in square brackets. Residual states are: Alaska, Georgia, Kentucky, Louisiana, Maine, Minnesota, Mississippi, New Mexico, North Carolina, South Carolina, South Dakota, Tennessee and Virginia.

Table SM5 (cont'd): Tax elasticities, all specifications (Residual states sample)

	(1)	(2)	(3)	(4)	(5)
	Baseline	Baseline + excluding cotinine level < 200ng/ml (median value)	Baseline + additional controls height, day and time of examination	Baseline + excluding those who started after 1988	Baseline + excluding late starters
<b>Panel C. Weighted results with standard errors clustered at state level</b>					
Cigarettes	-0.1523 (0.1831) [0.423]	0.028 (0.1223) [0.823]	-0.1424 (0.1898) [0.469]	-0.147 (0.1745) [0.418]	0.04 (0.1069) [0.715]
Cotinine	-0.1711 (0.2153) [0.444]	0.2668** (0.0452) [0.000]	-0.2148 (0.2249) [0.360]	-0.1671 (0.2287) [0.480]	0.0616 (0.1815) [0.741]
Intensity	-0.0188 (0.0644) [0.776]	0.2388** (0.1069) [0.047]	-0.0724 (0.0748) [0.354]	-0.02 (0.0837) [0.816]	0.0141 (0.1052) [0.896]
Sample size	1,158	769	1,144	1,070	535

\*\* : P < 0.05, \* : P < 0.10. Standard errors are in parentheses. P-values are reported in square brackets. Residual states are: Alaska, Georgia, Kentucky, Louisiana, Maine, Minnesota, Mississippi, New Mexico, North Carolina, South Carolina, South Dakota, Tennessee and Virginia.

Table SM6: Price elasticities, all specifications (Expanded sample)

	(1)	(2)	(3)	(4)	(5)
	Baseline	Baseline + excluding cotinine level < 200ng/ml (median value)	Baseline + additional controls height, day and time of examination	Baseline + excluding those who started after 1988	Baseline + excluding late starters
<b>Panel A. Unweighted results with standard errors clustered at state-year level</b>					
Cigarettes	0.3337 (0.5440)	-0.7070 (0.4396)	0.4744 (0.5739)	0.4800 (0.5577)	-0.6520 (0.6453)
	[0.542]	[0.113]	[0.412]	[0.393]	[0.316]
Cotinine	0.4513 (0.4789)	0.1934 (0.1187)	0.5998 (0.5011)	0.6054 (0.5446)	0.0253 (0.5744)
	[0.350]	[0.109]	[0.236]	[0.271]	[0.965]
Intensity	0.1176 (0.3950)	0.9003* (0.4676)	0.1255 (0.3959)	0.1254 (0.4743)	0.6773 (0.4829)
	[0.767]	[0.059]	[0.752]	[0.792]	[0.166]
<b>Panel B. Unweighted results with standard errors clustered at state level</b>					
Cigarettes	0.3337 (0.4790)	-0.7070* (0.3641)	0.4744 (0.5019)	0.48 (0.4540)	-0.652 (0.4092)
	[0.493]	[0.064]	[0.354]	[0.301]	[0.124]
Cotinine	0.4513 (0.6000)	0.1934 (0.1384)	0.5998 (0.6316)	0.6054 (0.6871)	0.0253 (0.6008)
	[0.459]	[0.175]	[0.352]	[0.387]	[0.967]
Intensity	0.1176* (0.3279)	0.9003** (0.3720)	0.1255 (0.3394)	0.1254 (0.3871)	0.6773 (0.5456)
	[0.723]	[0.023]	[0.715]	[0.749]	[0.226]
Sample size	3,634	2,007	3,539	3,356	1,719

\*\* : P<0.05, \* : P<0.10. Standard errors are in parentheses. P-values are reported in square brackets.

Table SM6 (cont'd): Price elasticities, all specifications (Expanded sample)

	(1)	(2)	(3)	(4)	(5)
	Baseline	Baseline + excluding cotinine level < 200ng/ml (median value)	Baseline + additional controls height, day and time of examination	Baseline + excluding those who started after 1988	Baseline + excluding late starters
<b>Panel C. Weighted results with standard errors clustered at state level</b>					
Cigarettes	-1.0726 (0.7194) [0.149]	-0.9945 (0.7231) [0.182]	-0.9751 (0.7434) [0.202]	-0.6055 (0.6750) [0.379]	-1.4854 (0.9120) [0.116]
Cotinine	0.3749 (0.8933) [0.678]	-0.0607 (0.2096) [0.775]	0.3421 (0.9300) [0.716]	0.6859 (0.9420) [0.474]	0.7033 (0.9106) [0.447]
Intensity	1.4475** (0.6069) [0.025]	0.9338 (0.7627) [0.233]	1.3173** (0.6242) [0.045]	1.2914* (0.7107) [0.082]	2.1887** (0.7617) [0.008]
Sample size	3,634	2,007	3,539	3,356	1,719

\*\*; P<0.05, \*; P<0.10. Standard errors are in parentheses. P-values are reported in square brackets.

Table SM7: Price elasticities, all specifications (Adda and Cornaglia (2006) sample)

	(1)	(2)	(3)	(4)	(5)
	Baseline	Baseline + excluding cotinine level < 200ng/ml (median value)	Baseline + additional controls height, day and time of examination	Baseline + excluding those who started after 1988	Baseline + excluding late starters
<b>Panel A. Unweighted results with standard errors clustered at state-year level</b>					
Cigarettes	0.5513 (0.6122)	-1.2919** (0.3224)	0.6573 (0.6578)	0.5998 (0.6318)	0.0540 (0.6630)
	[0.375]	[0.000]	[0.325]	[0.350]	[0.936]
Cotinine	0.1447 (0.6086)	0.0731 (0.1633)	0.4359 (0.6069)	0.2001 (0.6437)	0.1610 (0.8511)
	[0.814]	[0.657]	[0.478]	[0.758]	[0.851]
Intensity	-0.4066 (0.3306)	1.3650** (0.3444)	-0.2214 (0.3911)	-0.3996 (0.3419)	0.1069 (0.5499)
	[0.228]	[0.000]	[0.575]	[0.251]	[0.847]
<b>Panel B. Unweighted results with standard errors clustered at state level</b>					
Cigarettes	0.5513 (0.5023)	-1.2919** (0.2561)	0.6573 (0.5610)	0.5998 (0.5946)	0.054 (0.4071)
	[0.296]	[0.000]	[0.266]	[0.335]	[0.897]
Cotinine	0.1447 (0.4607)	0.0731 (0.1757)	0.4359 (0.5730)	0.2001 (0.5757)	0.1610 (0.8137)
	[0.759]	[0.685]	[0.463]	[0.735]	[0.847]
Intensity	-0.4066* (0.2075)	1.365** (0.2911)	-0.2214 (0.3000)	-0.3996 (0.2576)	0.1069 (0.5324)
	[0.076]	[0.001]	[0.476]	[0.149]	[0.845]
Sample size	1,670	836	1,617	1,548	796

\*\* : P<0.05, \* : P<0.10. Standard errors are in parentheses. P-values are reported in square brackets.

Table SM7 (cont'd): Price elasticities, all specifications (Adda and Cornaglia (2006) sample)

	(1)	(2)	(3)	(4)	(5)
	Baseline	Baseline + excluding cotinine level < 200ng/ml (median value)	Baseline + additional controls height, day and time of examination	Baseline + excluding those who started after 1988	Baseline + excluding late starters
<b>Panel C. Weighted results with standard errors clustered at state level</b>					
Cigarettes	-0.9036 (0.9524) [0.363]	-0.4643 (0.8684) [0.604]	-0.8173 (1.0483) [0.452]	-0.4704 (0.9901) [0.644]	-1.1222 (0.7834) [0.180]
Cotinine	-0.2889 (0.6754) [0.677]	-0.6324 (0.2377) [0.022]	-0.4144 (0.7431) [0.588]	0.0294 (0.8273) [0.972]	0.0919 (1.2972) [0.945]
Intensity	0.6146 (0.7941) [0.455]	-0.1681 (0.7941) [0.836]	0.4029 (0.879) [0.656]	0.4998 (0.8634) [0.574]	1.2141 (1.0329) [0.265]
Sample size	1,670	836	1,617	1,548	796

\*\*: P<0.05, \*: P<0.10. Standard errors are in parentheses. P-values are reported in square brackets.

Table SM8: Tax elasticities controlling for prices, all specifications (Expanded sample)

	(1)	(2)	(3)	(4)	(5)
	Baseline	Baseline + excluding cotinine level < 200ng/ml (median value)	Baseline + additional controls height, day and time of examination	Baseline + excluding those who started after 1988	Baseline + excluding late starters
<b>Panel A. Unweighted results with standard errors clustered at state-year level</b>					
Cigarettes	-0.0045 (0.1420)	-0.0932 (0.0896)	-0.0032 (0.1365)	-0.0284 (0.1293)	-0.3158** (0.1248)
	[0.975]	[0.303]	[0.981]	[0.827]	[0.014]
Cotinine	0.1291 (0.1076)	0.0280 (0.0268)	0.0726 (0.1077)	0.0930 (0.0950)	-0.2112* (0.1257)
	[0.235]	[0.301]	[0.503]	[0.332]	[0.098]
Intensity	0.1336 (0.0967)	0.1212 (0.0927)	0.0758 (0.1011)	0.1214 (0.1032)	0.1046 (0.1011)
	[0.173]	[0.196]	[0.457]	[0.244]	[0.305]
<b>Panel B. Unweighted results with standard errors clustered at state level</b>					
Cigarettes	-0.0045 (0.1782)	-0.0932 (0.1082)	-0.0032 (0.1726)	-0.0284 (0.1845)	-0.3158 (0.1951)
	[0.980]	[0.398]	[0.985]	[0.879]	[0.119]
Cotinine	0.1291 (0.1268)	0.028 (0.0343)	0.0726 (0.1367)	0.093 (0.1242)	-0.2112 (0.1710)
	[0.319]	[0.422]	[0.600]	[0.461]	[0.229]
Intensity	0.1336 (0.1255)	0.1212 (0.1225)	0.0758 (0.1217)	0.1214 (0.1249)	0.1046 (0.1056)
	[0.298]	[0.332]	[0.539]	[0.341]	[0.332]
Sample size	3,634	2,007	3,539	3,356	1,719

\*\*; P<0.05, \*; P<0.10. Standard errors are in parentheses. P-values are reported in square brackets.



Table SM8 (cont'd): Tax elasticities controlling for prices, all specifications (Expanded sample)

	(1)	(2)	(3)	(4)	(5)
	Baseline	Baseline + excluding cotinine level < 200ng/ml (median value)	Baseline + additional controls height, day and time of examination	Baseline + excluding those who started after 1988	Baseline + excluding late starters
<b>Panel C. Weighted results with standard errors clustered at state level</b>					
Cigarettes	0.0566 (0.1914) [0.770]	-0.2279 (0.2159) [0.302]	0.0884 (0.1912) [0.648]	0.0398 (0.198) [0.842]	-0.1564 (0.2473) [0.533]
Cotinine	0.204 (0.1669) [0.233]	0.1665** (0.0475) [0.002]	0.2236 (0.1617) [0.179]	0.2062 (0.1587) [0.206]	0.3102 (0.203) [0.140]
Intensity	0.1474 (0.1403) [0.304]	0.3945* (0.1944) [0.054]	0.1351 (0.1453) [0.362]	0.1664 (0.1481) [0.272]	0.4666** (0.2245) [0.049]
Sample size	3,634	2,007	3,539	3,356	1,719

\*\* : P<0.05, \* : P<0.10. Standard errors are in parentheses. P-values are reported in square brackets.

Table SM9: Tax elasticities controlling for prices, all specifications (Adda and Cornaglia (2006) sample)

	(1)	(2)	(3)	(4)	(5)
	Baseline	Baseline + excluding cotinine level < 200ng/ml (median value)	Baseline + additional controls height, day and time of examination	Baseline + excluding those who started after 1988	Baseline + excluding late starters
<b>Panel A. Unweighted results with standard errors clustered at state-year level</b>					
Cigarettes	-0.1851 (0.3763)	-0.4721** (0.1691)	-0.1755 (0.3752)	-0.1181 (0.3796)	-0.7308** (0.2804)
	[0.626]	[0.009]	[0.643]	[0.758]	[0.014]
Cotinine	0.2826 (0.2529)	0.0622 (0.0490)	0.2827 (0.2518)	0.3071 (0.2655)	-0.3850 (0.3495)
	[0.272]	[0.214]	[0.270]	[0.256]	[0.279]
Intensity	0.4677** (0.1881)	0.5343** (0.1533)	0.4582** (0.2017)	0.4252** (0.1823)	0.3458** (0.1356)
	[0.018]	[0.001]	[0.030]	[0.026]	[0.016]
<b>Panel B. Unweighted results with standard errors clustered at state level</b>					
Cigarettes	-0.1851 (0.4728)	-0.4721** (0.1731)	-0.1755 (0.4761)	-0.1181 (0.4917)	-0.7308** (0.3327)
	[0.703]	[0.020]	[0.719]	[0.815]	[0.050]
Cotinine	0.2826 (0.3316)	0.0622* (0.0308)	0.2827 (0.3345)	0.3071 (0.3794)	-0.385 (0.4528)
	[0.412]	[0.068]	[0.416]	[0.435]	[0.413]
Intensity	0.4677** (0.1646)	0.5343** (0.173)	0.4582** (0.1675)	0.4252** (0.1436)	0.3458* (0.1597)
	[0.016]	[0.010]	[0.019]	[0.013]	[0.053]
Sample size	1,670	836	1,617	1,548	796

\*\* : P<0.05, \* : P<0.10. Standard errors are in parentheses. P-values are reported in square brackets.

Table SM9 (cont'd): Tax elasticities controlling for prices, all specifications (Adda and Cornaglia (2006) sample)

	(1)	(2)	(3)	(4)	(5)
	Baseline	Baseline + excluding cotinine level < 200ng/ml (median value)	Baseline + additional controls height, day and time of examination	Baseline + excluding those who started after 1988	Baseline + excluding late starters
<b>Panel C. Weighted results with standard errors clustered at state level</b>					
Cigarettes	-0.1926 (0.7797) [0.809]	-0.7521* (0.3717) [0.068]	-0.126 (0.8055) [0.879]	0.0821 (0.8212) [0.922]	-0.7903 (0.636) [0.240]
Cotinine	-0.0679 (0.6102) [0.913]	0.0133 (0.082) [0.874]	-0.0685 (0.5754) [0.907]	0.038 (0.6241) [0.953]	0.0131 (0.7152) [0.986]
Intensity	0.1247 (0.2201) [0.582]	0.7654** (0.3072) [0.030]	0.0575 (0.2843) [0.843]	-0.0441 (0.2541) [0.865]	0.8034** (0.2175) [0.004]
Sample size	1,670	836	1,617	1,548	796

\*\*, P<0.05, \*, P<0.10. Standard errors are in parentheses. P-values are reported in square brackets.

Table SM10: Tax elasticities for different sub-samples, all specifications

	Specification (1)			Specification (2)			Specification (3)					
	Cigarettes	Cotinine	Intensity	$n$	Cigarettes	Cotinine	Intensity	$n$	Cigarettes	Cotinine	Intensity	$n$
Full sample	0.0036 (0.1907)	0.1386 (0.1321)	0.1349 (0.1278)	3,634	-0.1190 (0.1057)	0.0349 (0.0332)	0.1539 (0.1114)	2,007	0.0092 (0.1874)	0.0873 (0.1426)	0.078 (0.1218)	3,539
Difference sample	[0.985] -0.1643 (0.1513)	[0.305] -0.0361 (0.0972)	[0.302] 0.1282 (0.0905)	1,964	[0.271] -0.1661 (0.1346)	[0.304] 0.0572 (0.0418)	[0.190] 0.2233** (0.1027)	1,171	[0.961] -0.1801 (0.1325)	[0.546] -0.1316 (0.0892)	[0.528] 0.0485 (0.0873)	1,922
AC States	[0.290] 0.0909 (0.4828)	[0.714] 0.4066 (0.3437)	[0.173] 0.3157* (0.1732)	2,476	[0.232] -0.4177** (0.1565)	[0.187] 0.0367 (0.0359)	[0.043] 0.4544** (0.1765)	1,238	[0.190] 0.1018 (0.4923)	[0.157] 0.4001 (0.3553)	[0.585] 0.2983 (0.1666)	2,395
Residual States	[0.854] -0.055 (0.1101)	[0.262] -0.019 (0.1153)	[0.096] 0.036 (0.0208)	1,158	[0.022] -0.0094 (0.1134)	[0.329] 0.1058** (0.0298)	[0.026] 0.1152 (0.0872)	769	[0.840] -0.0621 (0.0869)	[0.284] -0.0971 (0.1042)	[0.101] -0.035 (0.0464)	1,144
W/o Tobacco States	[0.627] 0.0804 (0.4648)	[0.872] 0.3783 (0.3231)	[0.111] 0.2980 (0.1776)	2,929	[0.935] -0.4231** (0.1511)	[0.005] 0.0651 (0.0400)	[0.213] 0.4882** (0.1594)	1,534	[0.490] 0.0850 (0.4585)	[0.371] 0.3610 (0.3178)	[0.467] 0.2761 (0.1792)	2,842
Men	[0.865] 0.0439 (0.2280)	[0.257] 0.1250 (0.2608)	[0.111] 0.0810 (0.2690)	1,956	[0.012] -0.1252 (0.1360)	[0.121] -0.0385 (0.0506)	[0.007] 0.0867 (0.1628)	1,092	[0.855] 0.0679 (0.2113)	[0.271] 0.0618 (0.2650)	[0.141] -0.0061 (0.2836)	1,897
Women	[0.849] -0.0539 (0.1825)	[0.636] 0.1265 (0.1204)	[0.766] 0.1803 (0.1704)	1,678	[0.366] -0.0971 (0.0972)	[0.454] 0.0811 (0.0594)	[0.599] 0.1781* (0.1024)	915	[0.751] -0.0702 (0.1887)	[0.818] 0.0945 (0.1309)	[0.983] 0.1648 (0.1512)	1,642
White	[0.770] -0.1664 (0.2413)	[0.304] 0.2887 (0.2334)	[0.301] 0.4551** (0.1528)	2,233	[0.328] -0.4285** (0.1896)	[0.185] 0.2162** (0.0364)	[0.095] 0.6447** (0.1862)	1,122	[0.477] -0.2287 (0.2347)	[0.477] 0.2048 (0.2440)	[0.287] 0.4335** (0.1597)	2,160
Black	[0.497] 0.1654** (0.0601)	[0.228] 0.0084 (0.1153)	[0.007] -0.1570 (0.1279)	1,312	[0.033] 0.0443 (0.0619)	[0.000] -0.0650 (0.0425)	[0.002] -0.1093** (0.0520)	853	[0.340] 0.1913** (0.0515)	[0.410] -0.0374 (0.1143)	[0.012] -0.2287* (0.1211)	1,302
Ages 17-29	[0.698] 0.1383 (0.3396)	[0.848] 0.2448 (0.3102)	[0.592] 0.1065 (0.1353)	972	[0.831] 0.0694 (0.2031)	[0.546] 0.1306* (0.1376)	[0.852] 0.0611 (0.2146)	437	[0.534] 0.1419 (0.2815)	[0.659] 0.1550 (0.2836)	[0.684] 0.0131 (0.1231)	942
Ages 30-44	[0.391] -0.0973 (0.2918)	[0.181] 0.1078 (0.2430)	[0.514] 0.2051 (0.1918)	1,286	[0.626] -0.4670** (0.1353)	[0.056] 0.0187 (0.0826)	[0.719] 0.4857** (0.1584)	795	[0.418] 0.0201 (0.2721)	[0.437] 0.1439 (0.2239)	[0.934] 0.1238 (0.1680)	1,257
Ages 45+	[0.742] -0.1379 (0.2399)	[0.661] -0.1603 (0.1908)	[0.296] -0.0224 (0.1371)	1,702	[0.002] -0.2719 (0.2279)	[0.823] -0.1621** (0.0688)	[0.005] 0.1098 (0.2161)	775	[0.942] -0.0858 (0.2289)	[0.526] -0.1851 (0.1862)	[0.468] -0.0993 (0.1209)	1,340
Below-median Income	[0.571] 0.0246 (0.1951)	[0.409] 0.3306* (0.1682)	[0.872] 0.3060 (0.2067)	1,702	[0.245] -0.0406 (0.1025)	[0.027] 0.1708** (0.0485)	[0.616] 0.2115 (0.1279)	923	[0.711] 0.0836 (0.1916)	[0.330] 0.3223* (0.1671)	[0.420] 0.2387 (0.2222)	1,646
Above-median Income	[0.901] (0.1951)	[0.061] (0.1682)	[0.152] (0.2067)	1,618	[0.695] (0.1025)	[0.002] (0.0485)	[0.111] (0.1279)	926	[0.667] (0.1916)	[0.066] (0.1671)	[0.293] (0.2222)	1,600

\*\* : P < 0.05, \* : P < 0.10. Standard errors in parentheses are clustered by state. P-values are in square brackets.

Table SM10 (cont'd): Tax elasticities for different sub-samples, all specifications

	Specification (4)			Specification (5)		
	Cigarettes	Cotinine	Intensity	Cigarettes	Cotinine	Intensity
Full sample	-0.0174 (0.2005)	0.1057 (0.1318)	0.1231 (0.1266)	-0.3271* (0.1789)	-0.2091 (0.174)	0.118 (0.0927)
Difference sample	[0.932] -0.1592	[0.430] -0.0126	[0.341] 0.1465	[0.080] -0.2822**	[0.241] -0.1549	1,719 0.1273
AC States	(0.1178) [0.193] -0.0212	(0.0627) [0.843] 0.2838	(0.107) [0.187] 0.305	(0.1039) [0.014] -0.3791	(0.1003) [0.139] -0.1106	923 0.2685*
Residual States	(0.4636) [0.964] -0.0247	(0.3537) [0.439] -0.0098	(0.1736) [0.107] 0.0148	(0.3133) [0.252] -0.1084	(0.1286) [0.061] -0.2135**	1,184 -0.1051**
W/o Tobacco States	(0.0906) [0.790] -0.0240	(0.1189) [0.936] 0.2590	(0.0351) [0.681] 0.2830	(0.0801) [0.203] -0.3435	(0.0606) [0.005] -0.0844	535 0.042 0.2591*
Men	(0.4429) [0.957] 0.0124	(0.3235) [0.434] 0.1168	(0.1811) [0.135] 0.1044	(0.3189) [0.296] -0.1737	(0.3081) [0.787] 0.0223	1,393 0.060 0.1960
Women	(0.2483) [0.960] -0.0726	(0.2624) [0.660] 0.0712	(0.2582) [0.690] 0.1438	(0.2129) [0.423] -0.6454**	(0.2174) [0.919] -0.6099**	1,006 0.335 0.0356
White	(0.1834) [0.696] -0.2348	(0.1291) [0.586] 0.1801	(0.1898) [0.456] 0.4149**	(0.1852) [0.002] -0.6324**	(0.2938) [0.049] 0.1773	713 0.797 0.8097**
Black	(0.2629) [0.381] 0.2142**	(0.2462) [0.471] 0.0638	(0.1481) [0.010] -0.1504	(0.2719) [0.029] -0.0772	(0.3384) [0.605] -0.3220*	1,120 0.000 -0.2448*
Ages 17-29	(0.0646) [0.003] -0.1562	(0.0882) [0.477] -0.1506	(0.1315) [0.265] 0.0056	(0.1091) [0.487] -0.6078	(0.1735) [0.078] -0.5262	566 0.053 0.0816
Ages 30-44	(0.2837) [0.587] 0.1610	(0.2946) [0.614] 0.2238	(0.1026) [0.957] 0.0629	(0.3768) [0.120] 0.1279	(0.5045) [0.307] 0.0926	546 0.691 -0.0354
Ages 45+	(0.1820) [0.385] -0.1764	(0.1792) [0.224] 0.0700	(0.1521) [0.683] 0.2464	(0.2019) [0.532] -0.6011*	(0.2391) [0.702] -0.3060	609 0.2687 0.2951
Below-median Income	(0.3247) [0.592] -0.2043	(0.2616) [0.791] -0.2697	(0.1992) [0.228] -0.0654	(0.1992) [0.090] -0.2690	(0.3398) [0.444] -0.3371	564 0.1805 -0.0681
Above-median Income	(0.2342) [0.392] 0.0813	(0.2241) [0.241] 0.3689**	(0.1457) [0.658] 0.2875	(0.1843) [0.157] -0.3043	(0.2672) [0.219] -0.1203	999 0.635 0.1840
	(0.2016) [0.690]	(0.1710) [0.041]	(0.1965) [0.156]	(0.2024) [0.146]	(0.1869) [0.526]	720 0.2669 0.497

\*\* : P<0.05, \* : P<0.10. Standard errors in parentheses are clustered by state. P-values are in square brackets.

Table SM11: Price elasticities for different sub-samples, all specifications

	Specification (1)				Specification (2)				Specification (3)			
	Cigarettes	Cotinine	Intensity	n	Cigarettes	Cotinine	Intensity	n	Cigarettes	Cotinine	Intensity	n
Full sample	0.3337 (0.479)	0.4513 (0.600)	0.1176 (0.3279)	3,634	-0.707* (0.3641)	0.1934 (0.1384)	0.9003** (0.372)	2,007	0.4744 (0.5019)	0.5998 (0.6316)	0.1255 (0.3394)	3,539
Difference sample	[0.493]	[0.459]	[0.723]		[0.064]	[0.175]	[0.023]		[0.354]	[0.352]	[0.715]	
	-1.1992	2.001**	3.2002**		-1.3906	0.9151	2.3057		-1.2803	1.4948**	2.775*	
AC States	(1.3199)	(0.611)	(1.4404)	1,964	(2.4989)	(0.6082)	(1.953)	1,171	(1.3069)	(0.6129)	(1.5214)	1,922
	[0.375]	[0.004]	[0.039]		[0.584]	[0.149]	[0.252]		[0.340]	[0.025]	[0.084]	
	0.4316	0.6729	0.2414	2,476	-1.0915**	0.137	1.2285**	1,238	0.5953	0.9063	0.311	2,395
	(0.5937)	(0.6414)	(0.5032)		(0.4645)	(0.1667)	(0.5519)		(0.6259)	(0.6682)	(0.4831)	
	[0.482]	[0.317]	[0.641]		[0.038]	[0.429]	[0.048]		[0.362]	[0.202]	[0.533]	
Residual States	1.7819	2.4306	0.6488	1,158	5.0246	2.7026**	-2.322	769	2.0657	1.7094	-0.3562	1,144
	(2.063)	(1.6148)	(0.9747)		(2.8218)	(0.4453)	(2.6609)		(1.9945)	(1.7351)	(1.1292)	
	[0.406]	[0.160]	[0.519]		[0.103]	[0.000]	[0.402]		[0.323]	[0.346]	[0.758]	
W/o Tobacco States	0.3510	0.5666	0.2057	2,929	-0.8699**	0.1565	1.0264**	1,534	0.5266	0.6816	0.1551	2,842
	(0.5253)	(0.5843)	(0.3928)		(0.3872)	(0.1642)	(0.4476)		(0.5436)	(0.6320)	(0.4014)	
	[0.513]	[0.353]	[0.607]		[0.037]	[0.353]	[0.034]		[0.346]	[0.295]	[0.704]	
Men	0.1170	-0.2955	-0.4125	1,956	-0.4153	-0.0491	0.3662	1,092	0.2933	0.0703	-0.2230	1,897
	(0.5441)	(0.7337)	(0.5746)		(0.4280)	(0.2053)	(0.5391)		(0.5655)	(0.7003)	(0.5113)	
	[0.832]	[0.691]	[0.480]		[0.342]	[0.813]	[0.503]		[0.609]	[0.921]	[0.667]	
Women	0.5206	1.3191	0.7985	1,678	-1.3523**	0.5885*	1.9408**	915	0.5889	1.3174	0.7285	1,642
	(0.5250)	(0.9694)	(0.6528)		(0.4219)	(0.2913)	(0.4947)		(0.6497)	(1.0510)	(0.6477)	
	[0.331]	[0.186]	[0.233]		[0.004]	[0.055]	[0.001]		[0.374]	[0.222]	[0.272]	
White	0.2312	0.5876	0.3564	2,233	-0.7837	-0.2826	0.5011	1,122	0.3837	0.8058	0.4221	2,160
	(0.5587)	(0.6306)	(0.5284)		(0.6657)	(0.2988)	(0.8530)		(0.6059)	(0.6766)	(0.5364)	
	[0.683]	[0.361]	[0.506]		[0.251]	[0.354]	[0.562]		[0.533]	[0.245]	[0.439]	
Black	0.4846	0.1153	-0.3692	1,312	-0.7613	0.7774*	1.5387	853	0.5182	0.1678	-0.3504	1,302
	(0.5141)	(0.9512)	(1.1028)		(1.1588)	(0.3804)	(1.3648)		(0.6309)	(0.8886)	(1.0972)	
	[0.356]	[0.905]	[0.741]		[0.518]	[0.054]	[0.272]		[0.420]	[0.852]	[0.752]	
Ages 17-29	0.3007	-0.7817	-1.0824**	972	0.1535	-0.2864	-0.4399	437	1.0130	-0.2426	-1.2556**	942
	(0.7414)	(0.6362)	(0.4058)		(0.5617)	(0.5201)	(0.7193)		(0.8829)	(0.7923)	(0.3655)	
	[0.689]	[0.231]	[0.013]		[0.787]	[0.587]	[0.547]		[0.263]	[0.762]	[0.002]	
Ages 30-44	-0.3590	-0.2347	0.1244	1,286	-0.0419	0.0288	0.0707	795	-0.2072	-0.2938	-0.0866	1,257
	(0.8648)	(1.0961)	(0.6137)		(0.6622)	(0.5041)	(0.8749)		(0.8671)	(1.0689)	(0.7152)	
	[0.682]	[0.832]	[0.841]		[0.950]	[0.955]	[0.936]		[0.813]	[0.786]	[0.905]	
Ages 45+	0.7045	1.7288	1.0243	1,376	-2.3635**	0.6168*	2.9803**	775	0.6083	1.7808	1.1725	1,340
	(0.6720)	(1.2939)	(0.8399)		(0.3597)	(0.3545)	(0.4313)		(0.6617)	(1.2388)	(0.7708)	
	[0.305]	[0.194]	[0.235]		[0.000]	[0.095]	[0.000]		[0.367]	[0.163]	[0.141]	
Below-median Income	0.6987	1.9393*	1.2406*	1,702	-1.4840	-0.0337	1.4503	923	0.8702	1.9707	1.1005*	1,646
	(0.7614)	(1.0645)	(0.6149)		(1.1014)	(0.2629)	(0.9460)		(0.8407)	(1.2545)	(0.6057)	
	[0.368]	[0.081]	[0.055]		[0.190]	[0.899]	[0.138]		[0.311]	[0.129]	[0.082]	
Above-median Income	0.0046	-0.6483	-0.6529	1,618	-0.6899	-0.1445	0.5454	926	0.0490	-0.4749	-0.5238	1,600
	(0.7809)	(0.6982)	(0.5199)		(0.5341)	(0.3052)	(0.4757)		(0.7631)	(0.6249)	(0.4923)	
	[0.995]	[0.362]	[0.221]		[0.209]	[0.640]	[0.263]		[0.949]	[0.455]	[0.298]	

\*\* : P < 0.05, \* : P < 0.10. Standard errors in parentheses are clustered by state. P-values are in square brackets.

Table SM11 (cont'd): Price elasticities for different sub-samples, all specifications

	Specification (4)				Specification (5)			
	Cigarettes	Cotinine	Intensity	<i>n</i>	Cigarettes	Cotinine	Intensity	<i>n</i>
Full sample	0.4800 (0.454) [0.301]	0.6054 (0.6871) [0.387]	0.1254 (0.3871) [0.749]	3,356	-0.6520 (0.4092) [0.967]	0.0253 (0.6008) [0.967]	0.6773 (0.5456) [0.226]	1,719
Difference sample	-2.4267* (1.3292) [0.084]	1.1309 (1.0604) [0.300]	3.5577** (1.6854) [0.048]	1,808	-1.9467 (1.4571) [0.197]	1.7075 (1.4421) [0.251]	3.6543 (2.3216) [0.132]	923
AC States	0.5179 (0.5798) [0.391]	0.8900 (0.7192) [0.242]	0.3721 (0.5259) [0.494]	2,286	-0.3252 (0.5795) [0.586]	0.3309 (0.7583) [0.671]	0.6561 (0.7810) [0.419]	1,184
Residual States	1.0146 (1.5583) [0.528]	1.6851 (1.6323) [0.324]	0.6704 (0.9339) [0.488]	1,070	3.6416 (2.4584) [0.167]	-0.7437 (1.3944) [0.604]	-4.3853** (1.493) [0.014]	535
W/o Tobacco States	0.4604 (0.5059) [0.375]	0.7007 (0.6764) [0.314]	0.2403 (0.4359) [0.588]	2,704	-0.4043 (0.4925) [0.422]	0.1819 (0.6488) [0.782]	0.5862 (0.6314) [0.366]	1,393
Men	0.1593 (0.5264) [0.765]	-0.1264 (0.7201) [0.862]	-0.2857 (0.5419) [0.603]	1,796	-1.3260** (0.4870) [0.012]	-0.7458 (0.7399) [0.323]	0.5802 (0.8966) [0.524]	1,006
Women	0.7453 (0.4869) [0.139]	1.3466 (1.2058) [0.275]	0.6013 (0.8493) [0.486]	1,560	0.3571 (1.0242) [0.730]	1.3396 (1.7964) [0.463]	0.9825 (1.1185) [0.388]	713
White	0.4086 (0.5528) [0.467]	0.7698 (0.6565) [0.253]	0.3611 (0.5090) [0.485]	2,056	-1.3488* (0.7810) [0.097]	0.6679 (0.7931) [0.408]	2.0167* (1.1110) [0.082]	1,120
Black	0.7393 (0.5643) [0.204]	0.3319 (1.0799) [0.761]	-0.4075 (1.3552) [0.767]	1,219	0.5825 (1.0189) [0.574]	-0.7622 (1.2988) [0.564]	-1.3447 (1.4690) [0.371]	566
Ages 17-29	0.0976 (0.9717) [0.921]	-0.7141 (1.0686) [0.510]	-0.8117** (0.3784) [0.042]	770	-0.9534 (1.1386) [0.411]	-0.3162 (0.8701) [0.719]	0.6372 (0.7169) [0.383]	546
Ages 30-44	-0.1139 (0.8418) [0.894]	-0.1584 (1.1258) [0.889]	-0.0445 (0.6093) [0.942]	1,244	0.6254 (1.2639) [0.625]	-0.6248 (1.5539) [0.691]	-1.2501 (0.9492) [0.200]	609
Ages 45+	0.7740 (0.6368) [0.236]	1.7266 (1.3124) [0.201]	0.9526 (0.8654) [0.282]	1,342	-2.1140** (0.8374) [0.019]	0.7969 (1.5282) [0.607]	2.9109** (0.9755) [0.006]	564
Below-median Income	0.9035 (0.7960) [0.268]	2.1333 (1.2619) [0.104]	1.2297* (0.7180) [0.100]	1,558	-0.1743 (0.7857) [0.826]	1.2724 (1.2238) [0.309]	1.4467 (0.8830) [0.114]	999
Above-median Income	0.0100 (0.7604) [0.990]	-0.3431 (0.7572) [0.655]	-0.3531 (0.5728) [0.543]	1,516	-1.0064 (0.6735) [0.148]	-1.8483** (0.6097) [0.006]	-0.8419 (0.9669) [0.393]	720

\*\* : P<0.05, \* : P<0.10. Standard errors in parentheses are clustered by state. P-values are in square brackets.