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Mobilizing Public Opinion for the Tobacco Industry: The Consumer Tax Alliance and Excise Taxes

Richard Campbell and

Tufts University, Community Health Program, 112 Packard Avenue, Medford, MA 02155,
Richard.Campbell@Tufts.edu, (617)627-5446, (617)627-3072 (Fax)

Edith D. Balbach

Tufts University, Community Health Program, 112 Packard Avenue, Medford, MA 02155, USA

Abstract

Background—Tobacco industry funding was instrumental in creating and financing the Consumer Tax Alliance in 1989 as an ostensibly organization that relied upon extensive media outreach to build opposition to excise taxes as a regressive form of taxation. By obscuring its own role in this effort, the tobacco industry undermined the public's reasonable expectations for transparency in the policy making process.

Aim—To examine the formation and activities of the Consumer Tax Alliance as a “hybrid” form of interest group in order to provide tobacco control and public health advocates with a better understanding of unanticipated tobacco industry coalitions and facilitate appropriate counter measures.

Methods—Document searches through the Legacy Tobacco Documents Library and through Tobacco Documents Online and review of background literature.

Results—The Tobacco Institute actively sought liberal allies beginning in the mid-1980s in seeking to build public opposition to cigarette excise tax increases by promoting them as a regressive form of taxation. The creation of the Consumer Tax Alliance in 1989 was expressly intended to turn labor and middle class opinion against prospective excise tax increases in federal budget deficit negotiations, without divulging the tobacco industry's role in its formation.

Conclusion—It is important to understand the dynamic by which trusted organizations can be induced to alter their agendas in response to funding sources. Advocates need to understand this form of interest group behavior so that they are better able to negotiate the policy arena by diagnosing and exposing this influence where it occurs and, by doing so, be better prepared to take appropriate counter measures.

What this paper adds—The tobacco industry's political strategies for utilizing third party efforts to contest cigarette excise tax increases have not been extensively studied. While there has been some attention to industry sponsorship of third parties, the Consumer Tax Alliance represented a “hybrid” form of interest group alliance. Created in the 1990s with tobacco industry funding, the Consumer Tax Alliance included legitimate public interest groups as sponsors, but who did not appear to be

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Competing Interests

None

actively involved in its operations. The formation and activities of the Consumer Tax Alliance provide an instructive lens for introducing a novel form of third party activity to the tobacco industry's policy efforts.

Keywords

Cigarette excise taxes; politics of tobacco control; public interest groups; tobacco control and media

INTRODUCTION

In January 1990, television advertisements opposing the use of excise tax increases to reduce the federal budget deficit ran in several U.S. markets. The advertisements were sponsored by the Consumer Tax Alliance (CTA), a new organization, whose materials advertised support from such groups as the American Agricultural Movement, the Rainbow Coalition, the Coalition of Labor Union Women, and the Labor Council for Latin American Advancement, as well as prominent trade unions. (1) CTA's populist message was that excise taxes were unfair to middle and working class people, and it argued instead for tax increases on the wealthy and corporations. There was no indication by the CTA of its most important base of financial and logistical support -- the tobacco industry.

The activities of the CTA in the early 1990s represent an instructive application of the tobacco industry's use of third parties on key policy issues. Cigarette excise taxes were opposed by the industry because, according to one industry executive, such taxes, "most immediately and directly affect our bottom line." (2) But arguing that such taxes hurt sales by reducing smoking was not a viable policy strategy. The industry sought to build popular support for its position by defining excise taxes as a regressive form of taxation that disproportionately fell on those least able to pay. (3) Aware of its own inability to make this argument, the industry's trade association, the Tobacco Institute, initiated relationships with labor and populist groups who could, and the CTA grew out of this collaborative work around excise taxes. (4)

In this paper, we examine the CTA as an example of how the industry used third parties in an effort to influence popular opinion, and thereby apply political pressure on policymakers to support positions that suited industry interests. The CTA deviates in important ways from traditional models of interest group activity. Unlike front groups, the CTA was comprised of legitimate interest groups, and its position on excise taxes represented a legitimate policy position of its member organizations. However, its covert sponsorship by the tobacco industry also undermines its status as a genuine interest group, since interest groups form naturally to protect and advance the common interests of members. (5) We argue that public health advocates need to understand this "hybrid" form of interest group behavior so that they are better able to negotiate the policy arena in cases where sponsorship of policy messages is not transparent.

THEORETICAL FRAMEWORK

The tobacco industry has used third parties in a variety of ways to advance its interests in the policy arena. To create the perception of broad support, for instance, the industry sponsored front groups, such as the "National Smokers Alliance" or "Get Government Off Our Back," in order to apply political pressure on policymakers through ostensibly grassroots constituencies. (6–7) The tobacco industry also forged relationships with business groups to defeat policy initiatives of mutual concern, including alliances with the hospitality industry and the Business Council on Indoor Air to undermine clean indoor air initiatives. (8–9) In addition, the tobacco industry provided funding to scientists and academicians to conduct research or offer contrasting opinions on policies inimical to the industry. (10–11) These approaches each sought

to attach the tobacco industry's interests to a more credible external agent, and thereby allow the industry to exert covert and indirect policy influence.

The effort to influence public opinion among lower- and middle class Americans on excise taxes called for a different third party approach – creating a new organization that differed from other types of front groups because its members were all respected public interest organizations. Public interest groups gain influence when they are perceived to represent a broad class of individuals and to have no agenda other than the public interest. (12) Organizations whose activities are manifestly self-interested are more easily discounted by policymakers. (7) Public interest coalitions are seen to draw their power, at least in part, from the size of their membership and the credibility associated with the membership by the public and policymakers. (12–13)

Such coalitions differ from classic front groups in important ways. The tobacco industry has created front groups to convey the impression of popular advocacy but these have often failed to reflect a genuine community of interests, as evidenced the lack of any participation by non-industry organizations. Traditional front groups are set up by sponsors to deliberately deceive the public about whose interests and agendas are behind their campaigns. (14–15) By contrast, the ethical use of third-party endorsement on issues relies on existing groups whose positions are well known and credible. (16)

One of the roles of played by both public interest coalitions and front groups is to advance expert opinion in policy arenas. Expert opinion in the policy arena ideally represents an expression of professional judgment rather than collective will. Experts are counted upon to conduct studies with objectivity. (17–18) Expert testimony is used in political arenas to inform decision-making with informed evaluation of complex issues. (19)

Industry-sponsored coalitions of legitimate public interest groups thus represents a “hybrid” organization, relying for its influence on the legitimacy of its member organizations but also taking on some of the roles of traditional front groups. They may also amplify the voice of expert opinions by citing and using research; research that may be created by the same industry that sponsored the coalition in the first place. Untangling the true sponsorship of such coalitions, and the source of their expert advice, is critical for public health advocates, but is also likely to be difficult.

METHODS

The research for this paper relied upon analysis of tobacco documents retrieved from on-line tobacco industry document collections available through the Legacy Tobacco Documents Library (<http://legacy.library.ucsf.edu>) and Tobacco Documents Online (<http://tobaccodocuments.org>). Tobacco industry documents for the paper were retrieved between March 2007 and January 2008. Both databases were searched using established techniques for systematic document review that entailed a combination of purposive and snowball searching methods. (20)

We searched on the keywords “CTA,” “Consumer Tax Alliance,” “Wilhelm” (CTA director), “Citizens for Tax Justice,” “CTJ,” “TILMC,” and “LMC” to collect primary materials. We then followed relevant threads that were uncovered during these searches to search for additional documents of interest. We also searched for Tobacco Institute budgets between the years 1989 and 1993 to obtain information on Consumer Tax Alliance funding. We accessed and reviewed over 500 documents through these searches. This paper is based on approximately 70 documents most relevant to the Consumer Tax Alliance.

RESULTS

Cigarette excise taxes as a policy issue

In the mid-1980s, excise taxes became an increasingly urgent policy problem for the tobacco industry, leading it to establish task forces, formulate strategies and action plans, form coalitions, assemble and summarize arguments, and sponsor research in order to oppose excise tax increases. (3,21–22) One factor contributing to this escalation was the emergence of excise taxes in the early 1980s as a policy instrument to decrease smoking, rather than simply serve as a revenue stream for government. (23–24) This development was encouraged, at least in part, by studies in the early 1980s that found smoking behavior among youth and young adult men, in particular, was sensitive to price and concluded that excise tax increases would be an important policy tool in efforts to reduce youth smoking. (25) A second factor adding urgency to the excise tax issue was the rise of federal budget deficits in the 1980s in the United States as a result of President Reagan's supply-side economic program. (26–27) Excise taxes represented a more politically viable way of raising revenue for the White House and many legislators than traditional taxes, such as those on income or capital gains. (28–29)

When Congress raised the federal excise tax on cigarettes from 8 cents to 16 cents a pack in 1983, on a purportedly temporary basis, the tobacco industry's fears were confirmed. (30,31) The Tobacco Institute estimated that the increase would cost half-billion dollars a year in lost income. (22) Warning that the "political acceptability of 'sin' taxes made further increases a certainty," the Tobacco Institute in 1984 outlined a program to prevent further increases in cigarette excise taxes "and, where possible, to roll back such rates." (3) The plan placed special importance on groups outside the industry "to argue against excise taxes for us," including "organized labor, minorities, and other liberal groups" who were seen to be philosophically at odds with the industry. (3) The significance of this new base of support, as the 1985 report emphasized, was its utility as "a counterweight to the interests who favor higher cigarette taxes." (22)

As part of this effort, the Tobacco Institute in 1984 formed the Tobacco Institute Labor Management Committee (LMC) with five trade unions (the Bakery, Confectionery and Tobacco Workers International Union, the International Association of Machinists, the United Brotherhood of Carpenters and Joiners, the Sheet Metal Workers International Association, and the Firemen and Oilers) to work on issues of common interest, including excise taxes. (9) The LMC was charged with lobbying and briefing elected officials, discouraging labor and liberal groups from taking anti-tobacco positions, building support in organized labor for industry positions on policy issues, and communicating with the public. It also served as a vehicle for recruiting influential liberal and labor groups to oppose excise taxes, generally by linking opposition to excise taxes to progressive tax policy proposals. (32)

One of the initial recruits in this effort was Citizens for Tax Justice (CTJ), an influential progressive tax policy group founded in 1979 by labor unions and public interest groups. (32) Eventually, other groups recruited to lobby against excise tax increases included the American Agriculture Movement, Citizen Action, the Economic Policy Institute, the A. Philip Randolph Institute, the Labor Council for Latin American Advancement, and the Coalition of Labor Union women. (33–34) These groups, in exchange for funding, took positions against excise taxes through a variety of public and private activities, including meetings, presentations, publications, conferences, and rallies. (33–35)

The formation of the Consumer Tax Alliance

The Congressional Budget Office projected that the federal budget deficit in 1988 would be \$199 billion, increasing to \$220 billion between 1989 and 1993. (36) In 1988, former Presidents

Carter and Ford endorsed excise taxes as a relatively painless way to raise revenue, and the Council on Competitiveness, a prominent group of business, academic, and labor leaders (including the president of the AFL-CIO's Industrial Union Department and representation from major unions), publicly supported excise tax increases as part of its deficit reduction strategy. (37–38) Within this environment, the formation of the CTA in 1989 was an outgrowth of the tobacco industry's progressive excise tax coalition activity, but represented a specific initiative to raise the profile of excise taxes in the public domain and provide ordinary Americans with a convincing rationale to oppose cigarette excise tax increases. (35,39–40)

CTA's executive director was David Wilhelm, who had been the executive director of Citizens for Tax Justice at the time the relationship with the tobacco industry was established, and who began consulting with the LMC on excise tax issues in 1989. (1) In addition to Wilhelm, three LMC unions – the Machinists, the Sheet Metal Workers, and the Bakery, Confectionery and Tobacco Workers – were founding members of the CTA. (1) The CTA portrayed itself as a grassroots organization comprised of labor and progressive supporters, while keeping quiet about tobacco industry support. (1,41) Promotional material, for example, described the CTA as a “coalition of public interest groups and labor unions with business support who oppose increases in federal consumer excise taxes to reduce the deficit,” and listed Wilhelm, William Winpisinger (Machinists union president), William Holayter (Machinists union political education director), and David Senter (American Agricultural Movement) as “key personnel.” (1) The materials failed to mention, however, that William Adams from the Tobacco Institute was the CTA's assistant secretary and that its assistant treasurer was Michael Forsey, the general counsel for the labor management committee, and that only Adams and Forsey were authorized to sign checks on behalf of the CTA. (1,42)

From the beginning, the Tobacco Institute's hopes for the Consumer Tax Alliance rested on turning public opinion against the inclusion of excise taxes in any federal deficit reduction package (43). The sponsorship of a television advertising campaign is evidence that the stakes for the tobacco industry were substantial. A list of talking points for the advertising project distributed in June 1990 projected that the industry would suffer significant economic losses if the anticipated excise tax increases were passed:

“Conventional wisdom” in Washington puts the estimated increase in the federal cigarette excise tax at 16 cents a pack, twice the current rate. And our estimates indicate that a doubling of the federal cigarette excise would translate into a 5 percent drop in sales...that means a \$1.5 billion sales loss. Put another way, 1.3 billion fewer packs of cigarettes sold. (44)

Two months earlier, in April 1990, Tobacco Institute vice president Susan Stuntz had reported to the Tobacco Institute Executive Committee on the advertising project, which she described as an effort “to determine if advertising was an effective means of educating the public about the effects of consumer excise taxes.” (45) She continued:

As you know, we believed and continue to believe that the messenger in this project is critical to its success. It was our goal in the creation and support of the Consumer Tax Alliance to create a credible messenger whose ties to middle income Americans would be readily accepted. That way the ads could do their job without undue attention paid to those who were sponsoring the ads. (45)

In the first phase of the project, launched in January 1990, the CTA ran a series of five television advertisements in six markets over a three-week period. (46) Besides “educating public about impact of consumer excise taxes and who pays them,” the advertising campaign was meant to demonstrate that “the apparent public support for excise tax increases” that was indicated in opinion polls was the result of poor understanding of excise taxes. (46)

The Tobacco Institute was pleased with the impact of the advertising, as measured by tracking polls commissioned to measure their effectiveness. The polls found that opposition to excise tax increases grew from 55 percent in pre-test polls to 66 percent in post-test polls and that the percent of respondents who had heard of excise taxes increased from 51 percent to 69 percent as a result of the advertisements. (47) As Stuntz emphasized in her briefing to the executive committee, “we now know that the rush to raise consumer excise taxes can be slowed and that public opinion can be mobilized in opposition to any effort to do so.” (45) Due to this success, she concluded that, “Preserving the credibility of the Consumer Tax Alliance remains one of our key challenges.” (45)

CTA was equally interested in obscuring its dependence upon industry funding. David Wilhelm, in a January 1990 memo alerting unspecified recipients to the upcoming television advertisements, requested that any press inquiries be forwarded to him and enclosed a two page document, “CTA Talking Points for Media Inquiries,” that he would use in talking to the press. (48) The talking points included the following sample questions and answers that reflected sensitivity to the tobacco industry relationship and a desire to appear authentically populist:

Q. Who funds CTA?

A. Seed money for this effort came from labor organizations that are part of CTA. Unfortunately, this seed money was not enough to fund the television ad campaign so we turned to the business community for additional support. As a former member of CTJ, I went back to the list of business groups that supported tax reform to find financial support. In addition, we approached a number of companies in the industries affected by excise taxes, including beer, alcohol, and tobacco companies.

Q. Does this mean there are no corporate members of CTA?

A. There are no corporate members of CTA. CTA’s membership is limited to labor unions and public interest groups. However, there are corporations which are supporters of the organization, including: Seagram, Philip Morris Companies, Inc., the American Trucking Association, the Coalition Against Regressive Taxation, Miller Beer, Guinness, and Sazerek.

Q. What is the cost of the advertising campaign?

A. I can’t be sure of the exact figures. However, our buy has cost us under half a million dollars thus far. As you know, that is not a great deal of money for television ads. (48)

Advertising round two: public opinion and political pressure

In June 1990, amidst continuing signals from the White House and Congress that excise tax increases were under consideration as a likely revenue raising option, the Tobacco Institute Executive Committee voted to provide up to \$2 million to support a second round of advertising, contingent upon pledges from other affected industries to cover the balance of the estimated \$3.2 million required for the project. (49) This second phase of advertising was projected to run for three weeks during the July 4th Congressional recess in 15 markets. (49)

In a June 26 memorandum to eight tobacco company executives, Tobacco Institute President Samuel Chilcote indicated that “we are continuing our cooperative effort with the Consumer Tax Alliance to identify sources” from outside the industry to support a second advertising buy. (50) In fact, the fundraising was spearheaded by the Tobacco Institute and its member companies. Chilcote’s memorandum asked the executives to approach key industry suppliers “to encourage their participation in the CTA,” and he made recommendations for contacts based on supplier lists provided by member companies. (50) Chilcote suggested that suppliers

be asked to contribute “a range of \$5,000 to \$25,000, depending on the nature of the relationship.” (50) Based on Consumer Tax Alliance cash receipts between June 29 and September 30, 1990, it appears that outside contributions did not reach the \$1.2 million target set by the Tobacco Institute to determine its own \$2 million contribution. (51) However, the Consumer Tax Alliance did receive \$600,000 from the Beer Institute, \$100,000 from the American Trucking Association, and contributions from five outside companies ranging from \$5,000 to \$25,000, in addition to payments from the Tobacco Institute of \$1 million and \$1.686 million. (51) The financial commitment was sufficient for the advertising project’s second phase to take place as scheduled in July 1990.

Even before the ads had run, the Tobacco Institute touted the advertising campaign’s success in attracting media attention. A July 2 memo to the Institute’s communications committee noted that:

Since the Wall Street Journal mentioned the program in its lead tax story June 27, interest from broadcast media has been high. To date, CTA has received requests for copies of the ads from NBC Nightly News, ABC News, ABC’s “Entertainment Tonight,” and CBS’s “Face the Nation.” To date, NBC Nightly News has run a portion of one of the ads. (52)

In order to ensure the delivery of suitable talking points, tobacco companies were asked to refer any inquiries about the project to Brennan Dawson, a Senior Vice President at Tobacco Institute. Shortly thereafter, the ads began broadcasting in 47 media markets in 15 states, and by the end of their run, the ads had reportedly been viewed by nearly 40 million people. (53)

As summarized by the polling consultant, the July advertisements were once again successful in moving public opinion against excise taxes, with opposition to excise taxes to reduce the deficit rising from 50 percent before the advertisements to 64 percent in post-test polls. (53). The pollster also reported more support than opposition to raising corporate taxes and a significant increase in perceptions of excise taxes as “unfair to poor and middle income families.”(53) The pollster stated that:

The Consumer Tax Alliance, its allies and the affected industries are committed to a program of continuing to inform the public about these taxes and who pays them both before and after a decision is reached on this year’s budget vote. (53) (Emphasis in original)

In mid-August, David Wilhelm embarked on a six-week media tour in 10 states to promote the poll results and build opposition to excise taxes. A memo from the Tobacco Institute’s Brennan Dawson indicated that “The campaign was launched as a means of reaching out to the public while members of Congress, including Congressional budget negotiators, were home during the August recess, and an effort to place the CTA efforts in the context of the ongoing budget negotiations.”(54) Dawson’s memo noted that Wilhelm conducted 90 interviews in this outreach effort, including 55 radio, 17 television, 14 newspaper, and two wire service interviews, and she reported that “the CTA message reached an estimated 8.4 million people.”(54)

Transcripts from Wilhelm’s interviews suggest he was a disarming conversationalist with an engaging message. In a September interview with a West Virginia radio station, for instance, he described his tour this way:

...we’re going around talking to the various media outlets because right now there is a budget summit going on ... [A]nd we’re here to say let’s not utilize the kinds of taxes, like consumer excise taxes, which are taxes on specific products that people use, like beer and wine, and gasoline, and cigarettes, because those are the taxes that hit middle and lower income people the hardest. Instead we say if we need to raise

revenue let's go after the people that have the greatest ability to pay, the very rich, who have enjoyed huge tax reductions in recent years. (55)

Later, the moderator asks, "...how are you guys funded, Consumer Tax Alliance?" Wilhelm responds:

Well, we're a coalition of labor unions and public interest groups, so we've got – on our board we've got the Mineworkers, we've got the Sheetmetal Workers, the Bakery, Confectionery, and Tobacco Workers, and the Transportation and Communication Workers. We have groups like the American Agricultural movement... But that gives you a flavor for the kinds of groups that are backing us. And they've all come together because they recognize that to the extent that we utilize taxes on consumption, like these excise taxes, like sales taxes... We're piling the burdens on the people that these groups represent. (55)

Postscript

In October 1990, two months after Wilhelm ended his media tour, President Bush and Congressional negotiators agreed to a deficit-cutting plan that included an 8 cents per pack increase in cigarette excise taxes, as well as an increase in the top income tax rate and a phase-out of personal tax exemptions in high-income groups—provisions that reflected at least some concession to progressive tax advocates. (56) The cigarette excise tax was written to take place in two phases, with one-half of the increase taking effect on January 1, 1990 and the second increase taking effect on January 1, 1993. (56) The amount of the increase was significantly less than the projected 16 cent increase that had caused the industry such alarm, but it not possible to say whether or much the activities of the Consumer Tax Alliance influenced this outcome.

With the resolution of the deficit reduction plan in late 1990, the Consumer Tax Alliance went on hiatus. The Tobacco Institute continued to work with the LMC in opposing excise tax increases, but attention turned to state excise tax battles in 1991, efforts which utilized state-based fair tax organizations. (57) David Wilhelm, an integral figure in the Tobacco Institute's excise tax activities, became campaign manager for Bill Clinton's presidential campaign in 1991. (58) A Tobacco Institute 1991 budget includes no money for the CTA (58), and an agenda for the administration of budget cuts and reorganization indicates that the Consumer Tax Alliance was apparently dissolved in 1993. (59)

DISCUSSION

In the early 1990s, the tobacco industry was concerned about the political acceptability of excise tax increases as a means to offset federal budget deficits. The industry reasoned that opposition to excise tax increases by lower- and middle-class Americans would be more influential with policymakers than it would be and such opposition would encourage policymakers to seek alternative forms of deficit reduction. To influence public opinion on this issue, the industry required a messenger that would be credible with target audiences. The creation of the CTA, with membership from legitimate public interest groups, publicly validated opposition to excise taxes in a way that the tobacco industry could not.

The CTA represents both a novel use of third party tactics and a deviation from traditional understandings of interest group behavior. The arguments advanced by the CTA were legitimate policy positions that were consistent with the positions of CTA member organizations. Since the 1980s, progressives had grown increasingly dismayed by the dismantling or contraction of social safety net programs and the growth of economic inequity. The promotion of excise taxes in this environment could be seen as another part of this process. However, it is also true that the CTA only existed because it received substantial financial

backing of the tobacco industry, and that its message was tailored to suit industry interests. The CTA focused on excise tax increases not because they were the most important component of a federal budget policy to its member organizations, but because they were the most important component for its financial backers.

Groups like the CTA are a special concern due to their “hybrid” structure, which relies on the presence of legitimate public interest members and policy positions combined with funding coming almost entirely from special interest groups. Critics of such arrangements should be prepared to explain why public interest groups should not accept funding that helps them promote issues of concern or must at least be transparent about the source and level of such funding. The backstage role of the tobacco industry in the CTA underscores the importance of financial disclosure in alerting the public to the full range of interests that lie behind policy arguments. Since an open role by the tobacco industry would have undermined the credibility of the CTA message, acceptance of funding is less important than the transparent admission of funding sources. Such disclosure would also serve to discipline the willingness of public interest groups to accept funding for questionable purposes. That is, groups that purport to work in the public interest must be willing to acknowledge the level of their special interest funding.

For those advocating public health positions in political arenas, it is important to understand the dynamic by which trusted organizations can be induced to refine their agendas in response to funding sources. Groups like the CTA are not as easily exposed as traditional front groups, and advocates need to understand this form of interest group behavior so that they are better able to negotiate the policy arena by diagnosing and exposing this influence where it occurs and, by doing so, be better prepared to take appropriate counter measures.

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