

Tobacconomics State Minimum Pricing Law Data, 2005-2015 Dataset Overview and Codebook

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

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Introduction

The following documentation describes the state minimum pricing 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 contents of state laws that determine statutory minimum prices for tobacco products. Data have been compiled for years 2005-2015 (effective date January 1 of each year).

Data Set Information

State tobacco pricing laws were introduced in the 1940s and 1950s in an attempt to prevent unfair or anti-competitive sales practices among tobacco vendors. Generally, these laws set minimum prices for cigarettes and other tobacco products (OTP) using two main mechanisms: 1) actual product cost, or 2) a set percentage added to the purchase price, representing a presumed cost of doing business. Beginning in 2005, state-level data were compiled on the components of these pricing formulas, in addition to data on the allowance of discounting mechanisms, such as coupons or multi-pack discounts.

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

Overview of the Policy Data

State Policy Collection

State laws were compiled for each of the 50 states and the District of Columbia (hereafter referred to collectively as "states") for each year, 2005-2015, inclusive. For purposes of this study, state laws included statutory and administrative laws that relate to the pricing of cigarettes or tobacco products, as well as general pricing laws explicitly applied to cigarettes or tobacco products by state courts or administrative agencies (i.e. state Attorneys General or Departments of Revenue). All state laws were compiled through primary legal research using commercially available legal databases, Westlaw and Lexis-Nexis.

Publicly available secondary sources, such as information from state departments of revenue or taxation websites, published articles, and state reports were used to compare initial collection results and clarify ambiguities. Where codified law was invalidated by subsequent Attorney General opinions, Department of Revenue Notices, case law, or other administrative, those interpretations were used to guide collection and coding. Further ambiguities regarding applicability to tobacco were clarified by directly contacting state enforcement agencies. Other state policy instruments including, session laws (except for effective date verification), legislative bills, state constitutions, non-codified policies were beyond the scope of this study as were laws pertaining to enabling, direct sales, master settlement agreements or other non-tax issues.

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

All missing values were cases where a variable was not applicable, and were coded as .n in STATA, except for some variables which were not applicable in all observations and are equal to system missing (. in STATA).

Publications Using these Data

Huang J, Chriqui JF, DeLong H, Mirza M, Diaz MC, Chaloupka FJ. Do state minimum markup/price laws work? Evidence from retail scanner data and TUS-CPS. *Tob Control* 2016;25:i52–i59.

Hillary DeLong, Jamie F. Chriqui, Julien Leider, and Frank J. Chaloupka. *Tobacco Product Pricing Laws: A State-by-State Analysis, 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.

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. SECTION: RECORD IDENTIFIERS
-

fipst

State FIPS: string 2-digit

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

Examples:

"13"

"24"

"34"

"45"

fipst:

1. SECTION: RECORD IDENTIFIERS
-

fipstnum
State FIPS: Numeric (no lead zero)

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

Examples:

Value	Label
13	Georgia
24	Maryland
34	New Jersey
45	South Carolina

fipstnum:

1. SECTION: RECORD IDENTIFIERS

year
Year: Laws effective as of Jan 1, XXXX

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

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

year:

1. SECTION: RECORD IDENTIFIERS

Minimum Pricing

f2mp1

1. Does the state regulate the minimum price of cigarettes?

Type: numeric (byte)
 Label: f2mp1_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

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

f2mp1:

1. SECTION: MINIMUM PRICING

2. Long Description: 1. Does the state regulate the minimum price of cigarettes in its statutes or regulations?

f2mp2

Min Price Reg Overall Citation

Type: string (str31)
 Missing "": 550/561
 Unique values: 3

Value	Frequency	Percent
	550	98.04
Alaska Stat. § 43.50.710 --849	1	0.18
Alaska Stat. § 43.50.710 --849	6	1.07
C.R.S. 6-2-105 (2004)	4	0.71

f2mp2:

1. SECTION: MINIMUM PRICING

f2mp3__1

MP is regulated through: Tax or Revenue code

Type: numeric (byte)
 Label: f2mp3__1_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	385	68.63
1	Checked	176	31.37

f2mp3__1:

- SECTION: MINIMUM PRICING
- Long Description: Minimum pricing is regulated using which of the following areas of law (select all that apply): (choice=Tax or Revenue code)

f2mp3__2

MP is regulated through: Unfair Sales/Trade law outside Tax/Rev code

Type: numeric (byte)
 Label: f2mp3__2_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	308	54.90
1	Checked	253	45.10

f2mp3__2:

- SECTION: MINIMUM PRICING
- Long Description: Minimum pricing is regulated using which of the following areas of law (select all that apply): (choice=Unfair Sales or Trade law (located outside the Tax or Revenue codes))

f2mp3__3

MP is regulated through: Other code

Type: numeric (byte)
 Label: f2mp3__3_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

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

f2mp3__3:

1. SECTION: MINIMUM PRICING

2. Long Description: Minimum pricing is regulated using which of the following areas of law (select all that apply): (choice=Other)

f2mp4

1.a Min Price Area of Law Citation

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

Value	Frequency	Percent
.	561	100.00

f2mp4:

1. SECTION: MINIMUM PRICING

f2mp5

1.a Min Price Other Reg Description:

Type: string (str48)
 Missing "": 528/561
 Unique values: 5

Value	Frequency	Percent
	528	94.12
Alcohol and Tobacco, Regulation of Cig Marketing	4	0.71
Cigarette Marketing	7	1.25
Commercial Transactions	7	1.25
Health and Safety	11	1.96
Local Business Affairs/Commercial Transactions	4	0.71

f2mp5:

1. SECTION: MINIMUM PRICING

f2mp6

2. How are the states laws written? The MP laws specifically:

Type: numeric (byte)
 Label: f2mp6_
 Range: [1, 3]
 Unique values: 3
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 220/561

Value	Label	Frequency	Percent
1	use the terms cigarette or tobacco	308	54.90
2	do NOT use the terms cigarettes or tobacco	22	3.92
3	cigarette or tobacco used in singular/limited provisions	11	1.96
.n	Not Applicable	220	39.22

f2mp6:

1. SECTION: MINIMUM PRICING
2. Long Description: 2. How are the states minimum pricing laws written? The minimum pricing laws specifically:

f2mp8

a. Case/AG/DOR Ruling applies state MP law to cigarettes

Type: numeric (byte)
Label: f2mp8_
Range: [1, 1]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 528/561

Value	Label	Frequency	Percent
1	Yes	33	5.88
.n	Not Applicable	528	94.12

f2mp8:

1. SECTION: MINIMUM PRICING
2. Long Description: Does a state case, AG opinion, or Dept. of Revenue Ruling explicitly apply its state minimum pricing laws to cigarettes?

f2mp9

Case/AG/DOR Application to MP Citation

Type: string (str79)
Missing "": 528/561
Unique values: 4

Value	Frequency	Percent
	528	94.12
DIKEOU et al. v. FOOD DISTRIBUTORS ASS'N., 107 Colo. 38, 1940.	11	1.96
E&H WHOLESALE, INC v. GLASER BROS, 158 Cal. App. 3d 728 (1984)	11	1.96

ISLAND TOBACCO CO., LTD., v. R. J. REYNOLDS TOBACCO COMPANY, 63 Haw. 289 (1981)	5	0.89
ISLAND TOBACCO CO., LTD., v. R.J. REYNOLDS TOBACCO COMPANY, 63 Haw. 289 (1981)	6	1.07

f2mp9:

1. SECTION: MINIMUM PRICING

f2mp10

3. How does the state regulate cigarette or tobacco sales:

Type: numeric (byte)
Label: f2mp10_
Range: [1, 2]
Unique values: 2
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 220/561

Value	Label	Frequency	Percent
1	Cost of Product ONLY (no additional markup)	44	7.84
2	Cost plus Markup	297	52.94
.n	Not Applicable	220	39.22

f2mp10:

1. SECTION: MINIMUM PRICING

f2mp11

Cig/Tob Sales Regulation Citation

Type: string (str57)
Missing "": 470/561
Unique values: 18

Value	Frequency	Percent
	470	83.78
6 Del. C. § 2602	7	1.25
68 Okl. St. § 327 68 Okl. St. § 329 68 Okl. St. § 330	1	0.18
68 Okl. St. § 327 68 Okl. St. § 329 68 Okl. St. § 330	6	1.07
ALM GL ch. 64C, § 13	7	1.25
Alaska Stat. § 43.50.800	7	1.25
Conn. Gen. Stat. § 12-326a (2004)	5	0.89

Conn. Gen. Stat. § 12-326a (2004)	2	0.36
D.C. Code § 28-4521 (2005)	1	0.18
D.C. Code § 28-4521 (2005)	6	1.07
HRS § 481-3 (2005)	1	0.18
HRS § 481-3 (2005)	6	1.07
Idaho Code § 39-5707 (2004)	1	0.18
Idaho Code § 39-5707 (2004)	6	1.07
La. R.S. 51:421	7	1.25
Md. COMMERCIAL LAW Code Ann. § 11-501	7	1.25
Minn. Stat. § 325D.32	7	1.25
N.J.A.C. 18:6-1.1	7	1.25
ORC Ann. 1333.11	7	1.25

f2mp11:

1. SECTION: MINIMUM PRICING

f2mp12

a. Where no markup is applied, how is the products MP defined?

Type: numeric (byte)
Label: f2mp12_
Range: [1, 3]
Unique values: 3
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 517/561

Value	Label	Frequency	Percent
1	Cost or Cost of the Product	18	3.21
2	Actual price paid	11	1.96
3	Other	15	2.67
.n	Not Applicable	517	92.16

f2mp12:

1. SECTION: MINIMUM PRICING

2. Long Description: a. Where no markup is applied, how is the products minimum price defined?

f2mp13

MP Definition Other Description:

Type: string (str111)
Missing "": 546/561
Unique values: 2

Value	Frequency	Percent
	546	97.33
Basic Cost	11	1.96

invoice/replacement cost PLUS party's general 'cost of doing business' (no precise, presumptive markup applied)	4	0.71
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f2mp13:

1. SECTION: MINIMUM PRICING

f2mp131__1

b. Parties adhere to MP regs: Wholesaler

Type: numeric (byte)
 Label: f2mp131__1_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

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

f2mp131__1:

1. SECTION: MINIMUM PRICING

2. Long Description: b. Which parties must adhere to these minimum pricing regulations? (Select all that apply) (choice=Wholesaler)

f2mp131__2

b. Parties adhere to MP regs: Wholesaler Cash and Carry

Type: numeric (byte)
 Label: f2mp131__2_
 Range: [0, 0]
 Unique values: 1
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mp131__2:

1. SECTION: MINIMUM PRICING

2. Long Description: b. Which parties must adhere to these minimum pricing regulations? (Select all that apply) (choice=Wholesaler Cash and Carry)

f2mp131__3

b. Parties adhere to MP regs: Retailer

Type: numeric (byte)
 Label: f2mp131__3_

Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

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

f2mp131__3:

1. SECTION: MINIMUM PRICING
2. Long Description: b. Which parties must adhere to these minimum pricing regulations? (Select all that apply) (choice=Retailer)

f2mp131__4

b. Parties adhere to MP regs: Stamping Agent

Type: numeric (byte)
 Label: f2mp131__4_
 Range: [0, 0]
 Unique values: 1
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mp131__4:

1. SECTION: MINIMUM PRICING
2. Long Description: b. Which parties must adhere to these minimum pricing regulations? (Select all that apply) (choice=Stamping Agent)

f2mp131__5

b. Parties adhere to MP regs: Dealer

Type: numeric (byte)
 Label: f2mp131__5_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

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

f2mp131__5:

1. SECTION: MINIMUM PRICING
2. Long Description: b. Which parties must adhere to these minimum pricing regulations? (Select all that apply) (choice=Dealer)

f2mp131__6

b. Parties adhere to MP regs: Distributor

Type: numeric (byte)
Label: f2mp131__6_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mp131__6:

1. SECTION: MINIMUM PRICING
2. Long Description: b. Which parties must adhere to these minimum pricing regulations? (Select all that apply) (choice=Distributor)

f2mp131__7

b. Parties adhere to MP regs: Any Person

Type: numeric (byte)
Label: f2mp131__7_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mp131__7:

1. SECTION: MINIMUM PRICING
2. Long Description: b. Which parties must adhere to these minimum pricing regulations? (Select all that apply) (choice=Any Person)

f2mp131__8

b. Parties adhere to MP regs: Integrated Manuf--Wholesaler-Retailer

Type: numeric (byte)
Label: f2mp131__8_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mp131__8:

1. SECTION: MINIMUM PRICING

2. Long Description: b. Which parties must adhere to these minimum pricing regulations? (Select all that apply) (choice=Integrated Manuf. - Wholesaler-Retailer)

f2mp14

4. May a party sell below MP by proving a lower cost of doing business?

Type: numeric (byte)
 Label: f2mp14_
 Range: [0, 1]
 Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 220/561

Value	Label	Frequency	Percent
0	No	60	10.70
1	Yes	281	50.09
.n	Not Applicable	220	39.22

f2mp14:

1. SECTION: MINIMUM PRICING

2. Long Description: 4. May a party sell below the presumptive minimum price by proving a lower cost of doing business?

f2mp15

4. Citation for whether a party may sell below presumptive MP

Type: string (str39)
 Missing "": 456/561
 Unique values: 18

Value	Frequency	Percent
	456	81.28
10 M.R.S. § 1202	7	1.25
6 Del C. § 2602	1	0.18
6 Del. C. § 2602	6	1.07
68 Okl. St. § 329 68 Okl. St. § 330	1	0.18
68 Okl. St. § 329 68 Okl. St. § 330	6	1.07
701 IAC 84.2(421B) Iowa Code § 421B.2	1	0.18
701 IAC 84.2(421B) Iowa Code § 421B.2	6	1.07
72 P.S. § 202-A	7	1.25
A.C.A. § 4-75-702 (2005)	7	1.25
Alaska Stat. § 43.50.800	7	1.25
Cal Bus & Prof Code § 17026	7	1.25
La. R.S. 51:421	7	1.25

Md. COMMERCIAL LAW Code Ann. § 11-501	7	1.25
Minn. Stat. § 325D.32	7	1.25
Miss. Code Ann. § 75-23-5	7	1.25
N.J.A.C. 18:6-1.1	7	1.25
S.D. Codified Laws § 37-10-6	7	1.25
Tenn. Code Ann. § 47-25-302	7	1.25

f2mp15:

- SECTION: MINIMUM PRICING

Basic Cost of Cigarettes

f2mm201__1

Min markup laws apply to: Wholesaler

Type: numeric (byte)
 Label: f2mm201__1_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	319	56.86
1	Checked	242	43.14

f2mm201__1:

- SECTION: BASIC COST OF CIGARETTES
- Long Description: To which of the following parties do the minimum markup laws apply? (Select all that apply) (choice=Wholesaler)

f2mm201__2

Min markup laws apply to: Wholesaler Cash and Carry

Type: numeric (byte)
 Label: f2mm201__2_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

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

f2mm201__2:

- SECTION: BASIC COST OF CIGARETTES
- Long Description: To which of the following parties do the minimum markup laws apply? (Select all that apply) (choice=Wholesaler Cash and Carry)

f2mm201__3

Min markup laws apply to: Retailer

Type: numeric (byte)
Label: f2mm201__3_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	308	54.90
1	Checked	253	45.10

f2mm201__3:

1. SECTION: BASIC COST OF CIGARETTES
2. Long Description: To which of the following parties do the minimum markup laws apply? (Select all that apply) (choice=Retailer)

f2mm201__4

Min markup laws apply to: Stamping Agent

Type: numeric (byte)
Label: f2mm201__4_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mm201__4:

1. SECTION: BASIC COST OF CIGARETTES
2. Long Description: To which of the following parties do the minimum markup laws apply? (Select all that apply) (choice=Stamping Agent)

f2mm201__5

Min markup laws apply to: Dealer

Type: numeric (byte)
Label: f2mm201__5_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mm201__5:

1. SECTION: BASIC COST OF CIGARETTES

2. Long Description: To which of the following parties do the minimum markup laws apply? (Select all that apply) (choice=Dealer)

f2mm201__6

Min markup laws apply to: Distributor

Type: numeric (byte)
Label: f2mm201__6_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mm201__6:

1. SECTION: BASIC COST OF CIGARETTES

2. Long Description: To which of the following parties do the minimum markup laws apply? (Select all that apply) (choice=Distributor)

f2mm201__7

Min markup laws apply to: Any Person

Type: numeric (byte)
Label: f2mm201__7_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mm201__7:

1. SECTION: BASIC COST OF CIGARETTES

2. Long Description: To which of the following parties do the minimum markup laws apply? (Select all that apply) (choice=Any Person)

f2mm201__8

Min markup laws apply to: Integrated Manuf. - Wholesaler-Retailer

Type: numeric (byte)
Label: f2mm201__8_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mm201__8:

- SECTION: BASIC COST OF CIGARETTES
- Long Description: To which of the following parties do the minimum markup laws apply? (Select all that apply) (choice=Integrated Manuf. - Wholesaler-Retailer)

f2mm201__9

Min markup laws apply to: Other

Type: numeric (byte)
 Label: f2mm201__9_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

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

f2mm201__9:

- SECTION: BASIC COST OF CIGARETTES
- Long Description: To which of the following parties do the minimum markup laws apply? (Select all that apply) (choice=Other)

f2mm1

1. Does the state define a basic cost of cigarettes?

Type: numeric (byte)
 Label: f2mm1_
 Range: [0, 1]
 Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 220/561

Value	Label	Frequency	Percent
0	No	132	23.53
1	Yes	209	37.25
.n	Not Applicable	220	39.22

f2mm1:

- SECTION: BASIC COST OF CIGARETTES

f2mm2

1. Cigarettes Basic Cost Definition Citation

Type: string (str195)

Missing "":
Unique values:

462/561
17

Value	Frequency	Percent
	462	82.35
68 Okl. St. § 327	7	1.25
72 P.S. § 202-A	7	1.25
Burns Ind. Code Ann. § 24-3-2-2	7	1.25
CRIR 01-082-004 R.I. Gen. Laws § 6-13-2	1	0.18
CRIR 01-082-004 R.I. Gen. Laws § 6-13-2	6	1.07
CRIR 46-050-008 (defines 'base cost of cigs') R.I. Gen. Laws § 6-13-1 (general trade laws... defines base cost) R.I. Gen. Laws § 6-13-2 (states that taxes should be added to		
> base cost for cigs)	4	0.71
Conn. Gen. Stat. § 12-326a	5	0.89
Conn. Gen. Stat. § 12-326a	2	0.36
Iowa Code § 421B.2	7	1.25
Md. COMMERCIAL LAW Code Ann. § 11-501	7	1.25
Minn. Stat. § 325D.32	7	1.25
Miss. Code Ann. § 75-23-5	7	1.25
N.J.A.C. 18:6-1.1	7	1.25
NRS 370.005	7	1.25
NY CLS Tax § 483	7	1.25
Neb.Rev.St. § 59-1502	4	0.71
S.D. Codified Laws § 37-10-1	7	1.25

f2mm2:

1. SECTION: BASIC COST OF CIGARETTES

f2mm3

a. The basic cost of cigarettes includes:

Type: numeric (byte)
 Label: f2mm3_
 Range: [1, 4]
 Unique values: 3
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 352/561

Value	Label	Frequency	Percent
1	Invoice or Replacement Cost	165	29.41
2	Gross Invoice Cost	22	3.92

4	Manufacturers List Price	22	3.92
.n	Not Applicable	352	62.75

f2mm3:

1. SECTION: BASIC COST OF CIGARETTES

f2mm301

Cigarettes Basic Cost Other Included Element Description:

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

Value	Frequency	Percent
.	561	100.00

f2mm301:

1. SECTION: BASIC COST OF CIGARETTES

f2mm4

b. Are trade discounts subtracted from the basic cost?

Type: numeric (byte)
 Label: f2mm4_
 Range: [0, 1]
 Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 352/561

Value	Label	Frequency	Percent
0	No	62	11.05
1	Yes	147	26.20
.n	Not Applicable	352	62.75

f2mm4:

1. SECTION: BASIC COST OF CIGARETTES

f2mm5

Do trade discounts include customary cash discounts?

Type: numeric (byte)
 Label: f2mm5_
 Range: [0, 1]
 Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561

Missing .*:

414/561

Value	Label	Frequency	Percent
0	No	136	24.24
1	Yes	11	1.96
.n	Not Applicable	414	73.80

f2mm5:

1. SECTION: BASIC COST OF CIGARETTES

f2mm6

If no, is there a separate discount for customary cash payments?

Type: numeric (byte)
Label: f2mm6_
Range: [0, 1]
Unique values: 2
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 425/561

Value	Label	Frequency	Percent
0	No	66	11.76
1	Yes	70	12.48
.n	Not Applicable	425	75.76

f2mm6:

1. SECTION: BASIC COST OF CIGARETTES

f2mm7

Is there a set amount for trade discounts?

Type: numeric (byte)
Label: f2mm7_
Range: [0, 1]
Unique values: 2
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 414/561

Value	Label	Frequency	Percent
0	No	125	22.28
1	Yes	22	3.92
.n	Not Applicable	414	73.80

f2mm7:

1. SECTION: BASIC COST OF CIGARETTES

f2mm8

Set Amount for Trade Discounts Description:

Type: string (str5)
Missing "": 539/561
Unique values: 2

Value	Frequency	Percent
	539	96.08
2%	11	1.96
2.50%	11	1.96

f2mm8:

1. SECTION: BASIC COST OF CIGARETTES

f2mm9

Is there a set amount for cash payments?

Type: numeric (byte)
Label: f2mm9_
Range: [0, 1]
Unique values: 2
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 491/561

Value	Label	Frequency	Percent
0	No	48	8.56
1	Yes	22	3.92
.n	Not Applicable	491	87.52

f2mm9:

1. SECTION: BASIC COST OF CIGARETTES

f2mm10

Set Amount for Cash Payments Description:

Type: string (str2)
Missing "": 539/561
Unique values: 1

Value	Frequency	Percent
	539	96.08
2%	22	3.92

f2mm10:

1. SECTION: BASIC COST OF CIGARETTES

f2mm101

c. Are any taxes included in the basic cost?

Type: numeric (byte)
Label: f2mm101_
Range: [0, 1]
Unique values: 2
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 352/561

Value	Label	Frequency	Percent
0	No	11	1.96
1	Yes	198	35.29
.n	Not Applicable	352	62.75

f2mm101:

1. SECTION: BASIC COST OF CIGARETTES

f2mm11__1

Basic cost includes taxes: State (explicit reference)

Type: numeric (byte)
Label: f2mm11__1_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mm11__1:

1. SECTION: BASIC COST OF CIGARETTES

2. Long Description: Which taxes are included? (Select all that apply) (choice=State (explicit reference))

f2mm11__2

Basic cost includes taxes: Local (explicit reference)

Type: numeric (byte)
Label: f2mm11__2_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mm11__2:

1. SECTION: BASIC COST OF CIGARETTES

2. Long Description: Which taxes are included? (Select all that apply) (choice=Local (explicit reference))

f2mm11__3

Basic cost includes taxes: Federal (explicit reference)

Type: numeric (byte)
Label: f2mm11__3_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mm11__3:

1. SECTION: BASIC COST OF CIGARETTES

2. Long Description: Which taxes are included? (Select all that apply) (choice=Federal (explicit reference))

f2mm11__4

Basic cost includes taxes: Full face value of stamps required by law

Type: numeric (byte)
Label: f2mm11__4_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mm11__4:

1. SECTION: BASIC COST OF CIGARETTES

2. Long Description: Which taxes are included? (Select all that apply) (choice=Full face value of stamps required by law (no explicit mention of state, fed, or local))

f2mm12

How much of the taxes are included in the basic cost?

Type: numeric (byte)
Label: f2mm12_
Range: [1, 2]
Unique values: 2
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 363/561

Value	Label	Frequency	Percent
1	100%	187	33.33
2	Less than 100%	11	1.96
.n	Not Applicable	363	64.71

f2mm12:

1. SECTION: BASIC COST OF CIGARETTES

f2mm13

Amount of taxes included in the basic cost:

Type: string (str3)
Missing "": 550/561
Unique values: 1

Value	Frequency	Percent
	550	98.04
50%	11	1.96

f2mm13:

1. SECTION: BASIC COST OF CIGARETTES

f2mm14

d. Does the basic cost of cigarettes definition include: Other

Type: numeric (byte)
Label: f2mm14_
Range: [0, 1]
Unique values: 2
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 352/561

Value	Label	Frequency	Percent
0	No	161	28.70
1	Yes	48	8.56
.n	Not Applicable	352	62.75

f2mm14:

1. SECTION: BASIC COST OF CIGARETTES

f2mm15

Basic Cost Definition Other Included Element Description:

Type: string (str97)
Missing "": 513/561
Unique values: 4

Value	Frequency	Percent
	513	91.44
any other taxes or fees imposed by 67-4-10 not already included in manuf list price	11	1.96
freight and handling charges from the manufacturer (if not already included in manuf. list price)	11	1.96
full value of any fee act (non-settlement fee)	4	0.71
in-freight charges not otherwise included	22	3.92

f2mm15:

1. SECTION: BASIC COST OF CIGARETTES

Wholesaler – Traditional

f2mmw1

1. Does the state define a minimum cost to the wholesaler?

Type: numeric (byte)
Label: f2mmw1_
Range: [1, 1]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 319/561

Value	Label	Frequency	Percent
1	Yes	242	43.14
.n	Not Applicable	319	56.86

f2mmw1:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw2

Min Cost to Wholesaler Definition Citation

Type: string (str47)
Missing "": 440/561
Unique values: 20

Value	Frequency	Percent
	440	78.43
10 M.R.S. § 1202	7	1.25
6 Del. C. § 2602	7	1.25
68 Okl. St. § 329	7	1.25
A.C.A. § 4-75-702	7	1.25

CRIR 01-082-004	7	1.25
D.C. Code § 28-4521	7	1.25
Iowa Code § 421B.2	7	1.25
MD Code, Commercial Law, § 11-503	4	0.71
Md. COMMERCIAL LAW Code Ann. § 11-501	7	1.25
Minn. Stat. § 325D.32	7	1.25
Mont.Admin.R. 42.31.308	4	0.71
N.J.A.C. 18:6-1.1	7	1.25
NY CLS Tax § 483	7	1.25
ORC Ann. 1333.11	7	1.25
R.I. Gen. Laws § 6-13-2 CRIR 46-050-008	4	0.71
R.R.S. Neb. § 59-1505	7	1.25
S.D. Codified Laws § 37-10-10	4	0.71
S.D. Codified Laws § 37-10-9	7	1.25
W. Va. Code § 47-11A-6 W. Va. CSR § 175-8-10	1	0.18
W. Va. Code § 47-11A-6 W. Va. CSR § 175-8-10	6	1.07

f2mmw2:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw3

2. What is the base cost of this product for the wholesaler?

Type: numeric (byte)
Label: f2mmw3_
Range: [1, 5]
Unique values: 3
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 319/561

Value	Label	Frequency	Percent
1	Basic Cost	165	29.41
2	Invoice or Replacement Cost	66	11.76
5	Manufacturers List Price	11	1.96
.n	Not Applicable	319	56.86

f2mmw3:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw4

Wholesaler Base Cost Definition Other Description:

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

Value	Frequency	Percent
.	561	100.00

f2mmw4:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw5

3. Does the cost for the wholesaler include taxes?

Type: numeric (byte)
Label: f2mmw5_
Range: [0, 1]
Unique values: 2
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 319/561

Value	Label	Frequency	Percent
0	No	154	27.45
1	Yes	88	15.69
.n	Not Applicable	319	56.86

f2mmw5:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw6__1

a. Wholesaler base cost includes taxes: State (explicit reference)

Type: numeric (byte)
Label: f2mmw6__1_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mmw6__1:

1. SECTION: WHOLESALER - TRADITIONAL

2. Long Description: a. Which taxes are included? (Select all that apply) (choice=State (explicit reference))

f2mmw6__2

a. Wholesaler base cost includes taxes: Local (explicit reference)

Type: numeric (byte)
Label: f2mmw6__2_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mmw6__2:

1. SECTION: WHOLESALER - TRADITIONAL

2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Local (explicit reference))

f2mmw6__3

a. Wholesaler base cost includes taxes: Federal (explicit reference)

Type: numeric (byte)
Label: f2mmw6__3_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mmw6__3:

1. SECTION: WHOLESALER - TRADITIONAL

2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Federal (explicit reference))

f2mmw6__4

a. Wholesaler base cost includes taxes: Any stamps/taxes reqd by law

Type: numeric (byte)
Label: f2mmw6__4_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mmw6__4:

1. SECTION: WHOLESALER - TRADITIONAL

2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Any stamps or taxes required by law (no explicit mention of state, fed, or local))

f2mmw6__5

a. Wholesaler base cost includes taxes: Other

Type: numeric (byte)
Label: f2mmw6__5_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmw6__5:

1. SECTION: WHOLESALER - TRADITIONAL
2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Other)

f2mmw7

Wholesaler Base Cost Other Included Tax Description:

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

Value	Frequency	Percent
.	561	100.00

f2mmw7:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw8

b. How much of the taxes are included in the wholesaler base cost?

Type: numeric (byte)
Label: f2mmw8_
Range: [1, 2]
Unique values: 2
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 473/561

Value	Label	Frequency	Percent
1	100%	77	13.73
2	Less than 100%	11	1.96
.n	Not Applicable	473	84.31

f2mmw8:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw9

Amount of taxes included in wholesaler base cost:

Type: string (str3)
Missing "": 550/561
Unique values: 1

Value	Frequency	Percent
	550	98.04
50%	11	1.96

f2mmw9:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw10__1

4. Wholesaler base cost includes markups of: Wholesaler

Type: numeric (byte)
Label: f2mmw10__1_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	319	56.86
1	Checked	242	43.14

f2mmw10__1:

1. SECTION: WHOLESALER - TRADITIONAL
 2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Wholesaler)
-

f2mmw10__2

4. Wholesaler base cost includes markups of: Retailer

Type: numeric (byte)
Label: f2mmw10__2_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmw10__2:

1. SECTION: WHOLESALER - TRADITIONAL
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Retailer)

f2mmw10__3

4. Wholesaler base cost includes markups of: Stamping Agent

Type: numeric (byte)
Label: f2mmw10__3_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mmw10__3:

1. SECTION: WHOLESALER - TRADITIONAL
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Stamping Agent)

f2mmw10__4

4. Wholesaler base cost includes markups of: Distributor

Type: numeric (byte)
Label: f2mmw10__4_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmw10__4:

1. SECTION: WHOLESALER - TRADITIONAL
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Distributor)

f2mmw10__5

4. Wholesaler base cost includes markups of: Dealer

Type: numeric (byte)
Label: f2mmw10__5_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmw10__5:

1. SECTION: WHOLESALER - TRADITIONAL
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Dealer)

f2mmw10__6

4. Wholesaler base cost includes markups of: Other

Type: numeric (byte)
Label: f2mmw10__6_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmw10__6:

1. SECTION: WHOLESALER - TRADITIONAL
2. 4. Which partys costs of doing business (markups) are included? (choice=Other)

f2mmw10__7

4. Wholesaler base cost includes markups of: None

Type: numeric (byte)
Label: f2mmw10__7_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmw10__7:

1. SECTION: WHOLESALER - TRADITIONAL
2. 4. Which partys costs of doing business (markups) are included? (choice=None)

f2mmw11

Describe Wholesaler Markup for Wholesaler Base Cost:

Type: string (str5)
Missing "": 319/561
Unique values: 8

Value	Frequency	Percent
	319	56.86
2%	82	14.62
3%	25	4.46
3.50%	11	1.96
4%	67	11.94
4.50%	6	1.07
4.75%	7	1.25
5%	33	5.88
5.25%	11	1.96

f2mmw11:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw12

Describe Retailer Markup for Wholesaler Base Cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmw12:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw13

Describe Stamping Agent Markup for Wholesaler Base Cost:

Type: string (str5)
Missing "": 550/561
Unique values: 1

Value	Frequency	Percent
	550	98.04
0.88%	11	1.96

f2mmw13:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw14

Describe Distributor Markup for Wholesaler Base Cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmw14:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw15

Describe Dealer Markup for Wholesaler Base Cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmw15:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw16

Describe Other Party for Wholesaler Base Cost Markups:

Type: numeric (byte)
Range: [., .]

Unique values: 0
 Missing .: 561/561

Value	Frequency	Percent
.	561	100.00

f2mmw16:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw17

Describe Other Party Markup for Wholesaler Base Cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmw17:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw18

5. Are trade discounts subtracted from wholesaler base cost?

Type: numeric (byte)
 Label: f2mmw18_
 Range: [0, 1]
 Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 319/561

Value	Label	Frequency	Percent
0	No	176	31.37
1	Yes	66	11.76
.n	Not Applicable	319	56.86

f2mmw18:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw19

a. Wholesaler: Do trade discounts include customary cash discounts?

Type: numeric (byte)
 Label: f2mmw19_
 Range: [2, 3]
 Unique values: 2
 Unique missing value codes: 1

Missing .: 0/561
 Missing .*: 495/561

Value	Label	Frequency	Percent
2	No	55	9.80
3	Silent	11	1.96
.n	Not Applicable	495	88.24

f2mmw19:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw20

b. Wholesaler: Is there a presumed or set amount for trade discounts?

Type: numeric (byte)
 Label: f2mmw20_
 Range: [0, 0]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 495/561

Value	Label	Frequency	Percent
0	No	66	11.76
.n	Not Applicable	495	88.24

f2mmw20:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw21

Wholesaler: Describe Trade Discounts Set Amount or Percentage:

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

Value	Frequency	Percent
.	561	100.00

f2mmw21:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw22

c. Wholesaler: What are the trade discounts removed from?

Type: numeric (byte)
 Label: f2mmw22_
 Range: [2, 4]

Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 495/561

Value	Label	Frequency	Percent
2	Invoice or Replacement Cost	55	9.80
4	Other	11	1.96
.n	Not Applicable	495	88.24

f2mmw22:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw23

Wholesaler: Trade Discounts Removed from Other Description:

Type: string (str25)
 Missing "": 550/561
 Unique values: 1

Value	Frequency	Percent
	550	98.04
manufacturer's list price	11	1.96

f2mmw23:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw24

6. Does the wholesaler cost include cartage costs?

Type: numeric (byte)
 Label: f2mmw24_
 Range: [0, 1]
 Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 319/561

Value	Label	Frequency	Percent
0	No	128	22.82
1	Yes	114	20.32
.n	Not Applicable	319	56.86

f2mmw24:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw25

a. Are cartage costs only included if performed/paid for by wholesaler?

Type: numeric (byte)
 Label: f2mmw25_
 Range: [1, 3]
 Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 447/561

Value	Label	Frequency	Percent
1	Yes	103	18.36
3	Silent	11	1.96
.n	Not Applicable	447	79.68

f2mmw25:

1. SECTION: WHOLESALER - TRADITIONAL
2. Long Description: a. Are cartage costs only included if performed or paid for by wholesaler?

f2mmw27

b. Is there a set amount or percentage for wholesaler cartage costs?

Type: numeric (byte)
 Label: f2mmw27_
 Range: [1, 1]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 447/561

Value	Label	Frequency	Percent
1	Yes	114	20.32
.n	Not Applicable	447	79.68

f2mmw27:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw28

Describe Wholesaler Cartage Costs Set Amount or Percentage:

Type: string (str5)
 Missing "": 447/561
 Unique values: 3

Value	Frequency	Percent
	447	79.68
0.50%	22	3.92
0.75%	81	14.44
1.50%	11	1.96

f2mmw28:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw30

7. Does the wholesaler cost include a specific dollar amount?

Type: numeric (byte)
Label: f2mmw30_
Range: [0, 1]
Unique values: 2
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 319/561

Value	Label	Frequency	Percent
0	No	231	41.18
1	Yes	11	1.96
.n	Not Applicable	319	56.86

f2mmw30:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw31

Describe dollar amount included in wholesaler cost:

Type: string (str10)
Missing "": 550/561
Unique values: 1

Value	Frequency	Percent
	550	98.04
\$0.02/pack	11	1.96

f2mmw31:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw32

8. Does the wholesaler cost include any other elements not listed?

Type: numeric (byte)
Label: f2mmw32_
Range: [0, 1]
Unique values: 2
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 319/561

Value	Label	Frequency	Percent
0	No	187	33.33
1	Yes	55	9.80
.n	Not Applicable	319	56.86

f2mmw32:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw33

Describe Other Elements Included in Wholesaler Cost

Type: string (str77)
 Missing "": 506/561
 Unique values: 2

Value	Frequency	Percent
	506	90.20
'transportation and any other charges not otherwise included in invoice cost'	11	1.96
freight charges not otherwise included	44	7.84

f2mmw33:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw34

9. Wholesaler: Is there a MP for sales to the same type of vendor?

Type: numeric (byte)
 Label: f2mmw34_
 Range: [0, 1]
 Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 319/561

Value	Label	Frequency	Percent
0	No	77	13.73
1	Yes	165	29.41
.n	Not Applicable	319	56.86

f2mmw34:

1. SECTION: WHOLESALER - TRADITIONAL

2. Long Description: 9. Is there a specific minimum price for sales to the same type of vendor (i.e. retailer sales to other retailers)?

f2mmw35

a. Wholesaler: How is the minimum price for these sales determined?

Type: numeric (byte)
 Label: f2mmw35_
 Range: [1, 2]
 Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561

Missing .*:

396/561

Value	Label	Frequency	Percent
1	Markup Applied	33	5.88
2	No Markup Applied (base cost only)	132	23.53
.n	Not Applicable	396	70.59

f2mmw35:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw36

Wholesaler: MP for Sales to Same Type of Vendor Markup Applied:

Type: string (str56)
Missing "": 528/561
Unique values: 2

Value	Frequency	Percent
	528	94.12
0.875% + \$0.02/pack (same as agent to wholesaler markup)	11	1.96
1%	22	3.92

f2mmw36:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw37

10. Wholesaler: Is there a different markup for sales to chain stores?

Type: numeric (byte)
Label: f2mmw37_
Range: [0, 1]
Unique values: 2
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 319/561

Value	Label	Frequency	Percent
0	No	220	39.22
1	Yes	22	3.92
.n	Not Applicable	319	56.86

f2mmw37:

1. SECTION: WHOLESALER - TRADITIONAL
2. Long Description: 10. Is there a different cost of doing business or markup for sales to chain stores?

f2mmw38

Wholesaler: Describe Markup Percentage for Chain Store Sales:

Type: string (str5)
Missing "": 539/561
Unique values: 2

Value	Frequency	Percent
	539	96.08
0.50%	11	1.96
0.63%	11	1.96

f2mmw38:

1. SECTION: WHOLESALER - TRADITIONAL

f2mmw39

11. Does the law address situations where Wholesaler acts as retailer?

Type: numeric (byte)
Label: f2mmw39_
Range: [0, 1]
Unique values: 2
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 319/561

Value	Label	Frequency	Percent
0	No	198	35.29
1	Yes	44	7.84
.n	Not Applicable	319	56.86

f2mmw39:

1. SECTION: WHOLESALER - TRADITIONAL
2. Long Description: 11. Does the law address situations where a Wholesaler acts as a retailer (sells direct to consumer)?

f2mmw40

a. How is the MP calculated where wholesalers act as retailers?

Type: numeric (byte)
Label: f2mmw40_
Range: [1, 1]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 517/561

Value	Label	Frequency	Percent
1	Equal to the Retail Minimum Price	44	7.84
.n	Not Applicable	517	92.16

f2mmw40:

1. SECTION: WHOLESALER - TRADITIONAL
2. Long Description: a. How is the minimum price calculated where wholesalers act as retailers?

f2mmw41

Min Price for Wholesaler Acting as Retailer Other Description:

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

Value	Frequency	Percent
.	561	100.00

f2mmw41:

1. SECTION: WHOLESALER - TRADITIONAL
-

Wholesaler – Cash and Carry

f2mmwc1

Does the state define a minimum cost for cash and carry wholesalers?

Type: numeric (byte)
 Label: f2mmwc1_
 Range: [1, 1]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 517/561

Value	Label	Frequency	Percent
1	Yes	44	7.84
.n	Not Applicable	517	92.16

f2mmwc1:

1. SECTION: WHOLESALER - CASH AND CARRY
2. Long Description: Does the state define a minimum cost to the wholesaler for cash and carry wholesalers?

f2mmwc2

Min Cost to Cash and Carry Wholesaler Citation

Type: string (str37)
 Missing "": 521/561
 Unique values: 7

Value	Frequency	Percent
	521	92.87
6 Del. C. § 2603 (2004)	7	1.25
6 Del.C. § 2603	4	0.71
D.C. Code § 28-4522	7	1.25
MD Code, Commercial Law, § 11-503	4	0.71
Md. COMMERCIAL LAW Code Ann. § 11-503	7	1.25
ORC Ann. 1333.11	7	1.25
R.C. § 1333.11	4	0.71

f2mmwc2:

1. SECTION: WHOLESALER - CASH AND CARRY

f2mmwc3

2. What is the base cost of this product for wholesaler - CCs?

Type: numeric (byte)
 Label: f2mmwc3_
 Range: [1, 2]
 Unique values: 2

Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 517/561

Value	Label	Frequency	Percent
1	Basic Cost	22	3.92
2	Invoice or Replacement Cost	22	3.92
.n	Not Applicable	517	92.16

f2mmwc3:

1. SECTION: WHOLESALER - CASH AND CARRY

f2mmwc4

Wholesaler - CC Base Cost Definition Other Description:

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

Value	Frequency	Percent
.	561	100.00

f2mmwc4:

1. SECTION: WHOLESALER - CASH AND CARRY

f2mmwc5

3. Does the wholesaler - CC cost include taxes?

Type: numeric (byte)
Label: f2mmwc5_
Range: [0, 1]
Unique values: 2
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 517/561

Value	Label	Frequency	Percent
0	No	22	3.92
1	Yes	22	3.92
.n	Not Applicable	517	92.16

f2mmwc5:

1. SECTION: WHOLESALER - CASH AND CARRY

f2mmwc6__1

a. W - CC base cost includes taxes: State (explicit reference)

Type: numeric (byte)
Label: f2mmwc6__1_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mmwc6__1:

1. SECTION: WHOLESALER - CASH AND CARRY

2. Long Description: a. Which taxes are included? (Select all that apply) (choice=State (explicit reference))

f2mmwc6__2

a. W - CC base cost includes taxes: Local (explicit reference)

Type: numeric (byte)
Label: f2mmwc6__2_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mmwc6__2:

1. SECTION: WHOLESALER - CASH AND CARRY

2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Local (explicit reference))

f2mmwc6__3

a. W - CC base cost includes taxes: Federal (explicit reference)

Type: numeric (byte)
Label: f2mmwc6__3_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmwc6__3:

1. SECTION: WHOLESALER - CASH AND CARRY

2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Federal (explicit reference))

f2mmwc6__4

a. W - CC base cost includes taxes: Any stamps required by law

Type: numeric (byte)
Label: f2mmwc6__4_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mmwc6__4:

1. SECTION: WHOLESALER - CASH AND CARRY

2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Any stamps required by law (no explicit mention of state, fed, or local))

f2mmwc6__5

a. W - CC base cost includes taxes: Other

Type: numeric (byte)
Label: f2mmwc6__5_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmwc6__5:

1. SECTION: WHOLESALER - CASH AND CARRY

2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Other)

f2mmwc7

Wholesaler - CC Base Cost Other Included Tax Description

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

Value	Frequency	Percent
.	561	100.00

f2mmwc7:

1. SECTION: WHOLESALER - CASH AND CARRY

f2mmwc8

b. How much of the taxes are included in the wholesaler - CC base cost?

Type: numeric (byte)
Label: f2mmwc8_
Range: [1, 1]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 539/561

Value	Label	Frequency	Percent
1	100%	22	3.92
.n	Not Applicable	539	96.08

f2mmwc8:

1. SECTION: WHOLESALER - CASH AND CARRY

f2mmwc9

Amount of taxes included in wholesaler - CC base cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmwc9:

1. SECTION: WHOLESALER - CASH AND CARRY

f2mmwc10__1

4. Wholesaler - CC base cost includes markups of: Wholesaler - CC

Type: numeric (byte)
Label: f2mmwc10__1_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mmwc10__1:

1. SECTION: WHOLESALER - CASH AND CARRY

2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Wholesaler - CC)

f2mmwc10__2

4. Wholesaler - CC base cost includes markups of: Retailer

Type: numeric (byte)
Label: f2mmwc10__2_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmwc10__2:

1. SECTION: WHOLESALER - CASH AND CARRY
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Retailer)

f2mmwc10__3

4. Wholesaler - CC base cost includes markups of: Stamping Agent

Type: numeric (byte)
Label: f2mmwc10__3_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmwc10__3:

1. SECTION: WHOLESALER - CASH AND CARRY
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Stamping Agent)

f2mmwc10__4

4. Wholesaler - CC base cost includes markups of: Distributor

Type: numeric (byte)
Label: f2mmwc10__4_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmwc10__4:

1. SECTION: WHOLESALER - CASH AND CARRY
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Distributor)

f2mmwc10__5

4. Wholesaler - CC base cost includes markups of: Dealer

Type: numeric (byte)
Label: f2mmwc10__5_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmwc10__5:

1. SECTION: WHOLESALER - CASH AND CARRY
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Dealer)

f2mmwc10__6

4. Wholesaler - CC base cost includes markups of: Other

Type: numeric (byte)
Label: f2mmwc10__6_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmwc10__6:

1. SECTION: WHOLESALER - CASH AND CARRY
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Other)

f2mmwc11

Describe Wholesaler - CC Markup for Wholesaler - CC Base Cost:

Type: string (str21)
Missing "": 517/561
Unique values: 4

Value	Frequency	Percent
	517	92.16
1.90%	11	1.96
3.50%	11	1.96
5% MINUS \$0.02/carton	15	2.67
5% minus \$0.02/carton	7	1.25

f2mmwc11:

1. SECTION: WHOLESALER - CASH AND CARRY

f2mmwc12

Describe Retailer Markup for Wholesaler - CC Base Cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmwc12:

1. SECTION: WHOLESALER - CASH AND CARRY

f2mmwc13

Describe Stamping Agent Markup for Wholesaler - CC Base Cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmwc13:

1. SECTION: WHOLESALER - CASH AND CARRY

f2mmwc14**Describe Distributor Markup for Wholesaler - CC Base Cost:**

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

Value	Frequency	Percent
.	561	100.00

f2mmwc14:

1. SECTION: WHOLESALER - CASH AND CARRY

f2mmwc15**Describe Dealer Markup for Wholesaler - CC Base Cost:**

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

Value	Frequency	Percent
.	561	100.00

f2mmwc15:

1. SECTION: WHOLESALER - CASH AND CARRY

f2mmwc16**Describe Other Party for Wholesaler - CC Base Cost Markups:**

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

Value	Frequency	Percent
.	561	100.00

f2mmwc16:

1. SECTION: WHOLESALER - CASH AND CARRY

f2mmwc17**Describe Other Party Markup for Wholesaler - CC Base Cost:**

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

Value	Frequency	Percent
.	561	100.00

f2mmwc17:

1. SECTION: WHOLESALER - CASH AND CARRY

f2mmwc18

5. Are trade discounts subtracted from wholesaler - CC base cost?

Type: numeric (byte)
 Label: f2mmwc18_
 Range: [0, 1]
 Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 517/561

Value	Label	Frequency	Percent
0	No	33	5.88
1	Yes	11	1.96
.n	Not Applicable	517	92.16

f2mmwc18:

1. SECTION: WHOLESALER - CASH AND CARRY

f2mmwc19

a. W - CC: Do trade discounts include customary cash discounts?

Type: numeric (byte)
 Label: f2mmwc19_
 Range: [0, 0]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 550/561

Value	Label	Frequency	Percent
0	No	11	1.96
.n	Not Applicable	550	98.04

f2mmwc19:

1. SECTION: WHOLESALER - CASH AND CARRY

f2mmwc20**b. W - CC: Is there a presumed/set amount for trade discounts?**

Type: numeric (byte)
Label: f2mmwc20_
Range: [0, 0]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 550/561

Value	Label	Frequency	Percent
0	No	11	1.96
.n	Not Applicable	550	98.04

f2mmwc20:

1. SECTION: WHOLESALER - CASH AND CARRY
 2. Long Description: b. Wholesaler - CC: Is there a presumed or set amount for trade discounts?
-

f2mmwc21**Wholesaler - CC: Describe Trade Discounts Set Amount or Percentage:**

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

Value	Frequency	Percent
.	561	100.00

f2mmwc21:

1. SECTION: WHOLESALER - CASH AND CARRY
-

f2mmwc22

c. Wholesaler - CC: What are the trade discounts removed from?

Type: numeric (byte)
Label: f2mmwc22_
Range: [2, 2]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 550/561

Value	Label	Frequency	Percent
2	Invoice or Replacement Cost	11	1.96
.n	Not Applicable	550	98.04

f2mmwc22:

1. SECTION: WHOLESALER - CASH AND CARRY

f2mmwc23

Wholesaler - CC: Trade Discounts Removed from Other Description:

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

Value	Frequency	Percent
.	561	100.00

f2mmwc23:

1. SECTION: WHOLESALER - CASH AND CARRY

f2mmwc24

6. Does the wholesaler - CC cost include cartage costs?

Type: numeric (byte)
Label: f2mmwc24_
Range: [0, 0]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 517/561

Value	Label	Frequency	Percent
0	No	44	7.84
.n	Not Applicable	517	92.16

f2mmwc24:

1. SECTION: WHOLESALER - CASH AND CARRY

f2mmwc25

a. Are cartage costs only included if performed/paid for by W - CC?

Type: numeric (byte)
 Label: f2mmwc25_
 Range: [., .]
 Unique values: 0
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmwc25:

1. SECTION: WHOLESALER - CASH AND CARRY
2. Long Description: a. Are cartage costs only included if performed or paid for by the W - CC?

f2mmwc26

b. Is there a set amount or percentage for W - CC cartage costs?

Type: numeric (byte)
 Label: f2mmwc26_
 Range: [., .]
 Unique values: 0
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmwc26:

1. SECTION: WHOLESALER - CASH AND CARRY

f2mmwc27

Wholesaler - CC: Describe Cartage Costs Set Amount or Percentage:

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

Value	Frequency	Percent
.	561	100.00

f2mmwc27:

1. SECTION: WHOLESALER - CASH AND CARRY

f2mmwc28

7. Does the wholesaler - CC cost include a specific dollar amount?

Type: numeric (byte)
 Label: f2mmwc28_
 Range: [0, 0]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 517/561

Value	Label	Frequency	Percent
0	No	44	7.84
.n	Not Applicable	517	92.16

f2mmwc28:

1. SECTION: WHOLESALER - CASH AND CARRY

f2mmwc29

Describe dollar amount included in wholesaler - CC cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmwc29:

1. SECTION: WHOLESALER - CASH AND CARRY

f2mmwc30

8. Does the W - CC cost include any other elements not listed?

Type: numeric (byte)
 Label: f2mmwc30_
 Range: [0, 0]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 517/561

Value	Label	Frequency	Percent
0	No	44	7.84
.n	Not Applicable	517	92.16

f2mmwc30:

1. SECTION: WHOLESALER - CASH AND CARRY

f2mmwc31

Describe Other Elements Included in Wholesaler - CC Cost

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

Value	Frequency	Percent
.	561	100.00

f2mmwc31:

1. SECTION: WHOLESALER - CASH AND CARRY

f2mmwc32

9. W - CC: Is there a MP for sales to the same type of vendor?

Type: numeric (byte)
 Label: f2mmwc32_
 Range: [0, 1]
 Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 517/561

Value	Label	Frequency	Percent
0	No	22	3.92
1	Yes	22	3.92
.n	Not Applicable	517	92.16

f2mmwc32:

- SECTION: WHOLESALER - CASH AND CARRY
- Long Description: 9. Is there a specific minimum price for sales to the same type of vendor (i.e. retailer sales to other retailers)?

f2mmwc33

9. W - CC: Min Price for Sales to Same Type of Vendor Citation

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

Value	Frequency	Percent
.	561	100.00

f2mmwc33:

- SECTION: WHOLESALER - CASH AND CARRY

f2mmwc34

a. W - CC: How is the minimum price for these sales determined?

Type: numeric (byte)
 Label: f2mmwc34_
 Range: [1, 1]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 539/561

Value	Label	Frequency	Percent
1	Markup Applied	22	3.92
.n	Not Applicable	539	96.08

f2mmwc34:

1. SECTION: WHOLESALER - CASH AND CARRY

f2mmwc35

W - CC: Min Price for Sales to Same Type of Vendor Markup Applied:

Type: string (str2)
Missing "": 539/561
Unique values: 1

Value	Frequency	Percent
	539	96.08
1%	22	3.92

f2mmwc35:

1. SECTION: WHOLESALER - CASH AND CARRY

f2mmwc36

10. Wholesaler - CC: Is there a different markup chain store sales?

Type: numeric (byte)
Label: f2mmwc36_
Range: [0, 0]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 517/561

Value	Label	Frequency	Percent
0	No	44	7.84
.n	Not Applicable	517	92.16

f2mmwc36:

1. SECTION: WHOLESALER - CASH AND CARRY

2. Long Description: 10. Is there a different cost of doing business or markup for sales to chain stores?

f2mmwc361

Wholesaler - CC: Describe Markup Percentage for Chain Store Sales:

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

Value	Frequency	Percent
.	561	100.00

f2mmwc361:

1. SECTION: WHOLESALER - CASH AND CARRY

f2mmwc37

11. W - CC: Does the law address situations where W acts as retailer?

Type: numeric (byte)
 Label: f2mmwc37_
 Range: [0, 1]
 Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 517/561

Value	Label	Frequency	Percent
0	No	33	5.88
1	Yes	11	1.96
.n	Not Applicable	517	92.16

f2mmwc37:

- SECTION: WHOLESALER - CASH AND CARRY
- Long Description: 11. Does the law address situations where a Wholesaler acts as a retailer (sells direct to consumer)?

f2mmwc38

a. W - CC: How is the MP calculated for wholesaler acting as retailer?

Type: numeric (byte)
 Label: f2mmwc38_
 Range: [1, 1]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 550/561

Value	Label	Frequency	Percent
1	Equal to the Retail Minimum Price	11	1.96
.n	Not Applicable	550	98.04

f2mmwc38:

- SECTION: WHOLESALER - CASH AND CARRY
- Long Description: a. How is the minimum price calculated where wholesalers act as retailers?

f2mmwc39

W - CC: MP for Wholesaler Acting as Retailer Other Description:

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

Value	Frequency	Percent
.	561	100.00

f2mmwc39:

1. SECTION: WHOLESALER - CASH AND CARRY

Retailer

f2mmr1

1. Does the state define a minimum cost to the retailer?

Type: numeric (byte)
Label: f2mmr1_
Range: [1, 1]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 308/561

Value	Label	Frequency	Percent
1	Yes	253	45.10
.n	Not Applicable	308	54.90

f2mmr1:

1. SECTION: RETAILER

f2mmr2

1. Min Cost to Retailer Citation

Type: string (str47)
Missing "": 445/561
Unique values: 20

Value	Frequency	Percent
	445	79.32
10 M.R.S. § 1202	7	1.25
68 Okl. St. § 330	7	1.25
A.C.A. § 4-75-702	7	1.25
ALM GL ch. 64C, § 13	7	1.25
D.C. Code § 28-4521 (2005)	1	0.18
D.C. Code § 28-4521 (2005)	6	1.07
Iowa Code § 421B.2	7	1.25
La. R.S. 51:421	7	1.25
Md. COMMERCIAL LAW Code Ann. § 11-501	7	1.25
Minn. Stat. § 325D.32	7	1.25
Miss. Code Ann. § 75-23-5	7	1.25
N.J.A.C. 18:6-1.1	7	1.25
NY CLS Tax § 483	7	1.25
ORC Ann. 1333.11	7	1.25
R.I. Gen. Laws § 6-13-2	4	0.71

R.R.S. Neb. § 59-1504 REG-57-009	1	0.18
R.R.S. Neb. § 59-1504 REG-57-009	6	1.07
S.D. Codified Laws § 37-10-5	7	1.25
W. Va. Code § 47-11A-6 W. Va. CSR § 175-8-10	1	0.18
W. Va. Code § 47-11A-6 W. Va. CSR § 175-8-10	6	1.07

f2mmr2:

1. SECTION: RETAILER

f2mmr3**2. What is the base cost of this product for the retailer?**

Type: numeric (byte)
 Label: f2mmr3_
 Range: [1, 7]
 Unique values: 5
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 308/561

Value	Label	Frequency	Percent
1	Basic Cost	143	25.49
2	Invoice or Replacement Cost	77	13.73
4	Wholesale Minimum Price	18	3.21
5	Manufacturers List Price	4	0.71
7	Other	11	1.96
.n	Not Applicable	308	54.90

f2mmr3:

1. SECTION: RETAILER

f2mmr4**Base Cost Definition for the Retailer Other Description:**

Type: string (str36)
 Missing "": 550/561
 Unique values: 1

Value	Frequency	Percent
	550	98.04
Wholesale Min. Price, less 1/2 taxes	11	1.96

f2mmr4:

1. SECTION: RETAILER

f2mmr5

3. Does the retailer cost include taxes?

Type: numeric (byte)
Label: f2mmr5_
Range: [0, 1]
Unique values: 2
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 308/561

Value	Label	Frequency	Percent
0	No	231	41.18
1	Yes	22	3.92
.n	Not Applicable	308	54.90

f2mmr5:

1. SECTION: RETAILER

f2mmr6__1

a. Retailer base cost includes taxes: State (explicit reference)

Type: numeric (byte)
Label: f2mmr6__1_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mmr6__1:

1. SECTION: RETAILER

2. Long Description: a. Which taxes are included? (Select all that apply) (choice=State (explicit reference))

f2mmr6__2

a. Retailer base cost includes taxes: Local (explicit reference)

Type: numeric (byte)
Label: f2mmr6__2_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmr6__2:

1. SECTION: RETAILER

2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Local (explicit reference))

f2mmr6__3

a. Retailer base cost includes taxes: Federal (explicit reference)

Type: numeric (byte)
 Label: f2mmr6__3_
 Range: [0, 0]
 Unique values: 1
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmr6__3:

- SECTION: RETAILER
- Long Description: a. Which taxes are included? (Select all that apply) (choice=Federal (explicit reference))

f2mmr6__4

a. Retailer base cost includes taxes: Any stamps/taxes reqd by law

Type: numeric (byte)
 Label: f2mmr6__4_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

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

f2mmr6__4:

- SECTION: RETAILER
- Long Description: a. Which taxes are included? (Select all that apply) (choice=Any stamps or taxes required by law (no explicit mention of state, fed, or local))

f2mmr6__5

a. Retailer base cost includes taxes: Other

Type: numeric (byte)
 Label: f2mmr6__5_
 Range: [0, 0]
 Unique values: 1
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmr6__5:

1. SECTION: RETAILER

2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Other)

f2mmr7

Retailer Base Cost Other Included Tax Description

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

Value	Frequency	Percent
.	561	100.00

f2mmr7:

1. SECTION: RETAILER

f2mmr8

b. How much of the taxes are included in the retailer base cost?

Type: numeric (byte)
 Label: f2mmr8_
 Range: [1, 2]
 Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 539/561

Value	Label	Frequency	Percent
1	100%	11	1.96
2	Less than 100%	11	1.96
.n	Not Applicable	539	96.08

f2mmr8:

1. SECTION: RETAILER

f2mmr9

Amount of taxes included in retailer base cost:

Type: string (str3)
 Missing "": 550/561
 Unique values: 1

Value	Frequency	Percent
	550	98.04
50%	11	1.96

f2mmr9:

1. SECTION: RETAILER

f2mmr10__1

4. Retailer base cost includes markups of: Wholesaler

Type: numeric (byte)
Label: f2mmr10__1_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmr10__1:

1. SECTION: RETAILER
 2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Wholesaler)
-

f2mmr10__2

4. Retailer base cost includes markups of: Retailer

Type: numeric (byte)
Label: f2mmr10__2_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	308	54.90
1	Checked	253	45.10

f2mmr10__2:

1. SECTION: RETAILER
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Retailer)

f2mmr10__3

4. Retailer base cost includes markups of: Stamping Agent

Type: numeric (byte)
Label: f2mmr10__3_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mmr10__3:

1. SECTION: RETAILER
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Stamping Agent)

f2mmr10__4

4. Retailer base cost includes markups of: Distributor

Type: numeric (byte)
Label: f2mmr10__4_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmr10__4:

1. SECTION: RETAILER
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Distributor)

f2mmr10__5

4. Retailer base cost includes markups of: Dealer

Type: numeric (byte)
Label: f2mmr10__5_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmr10__5:

1. SECTION: RETAILER
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Dealer)

f2mmr10__6

4. Retailer base cost includes markups of: Other

Type: numeric (byte)
Label: f2mmr10__6_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmr10__6:

1. SECTION: RETAILER
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Other)

f2mmr11

Describe Wholesaler Markup for Retailer Base Cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmr11:

1. SECTION: RETAILER

f2mmr12

Describe Retailer Markup for Retailer Base Cost:

Type: string (str5)
Missing "": 308/561
Unique values: 7

Value	Frequency	Percent
	308	54.90
10%	15	2.67
25%	11	1.96
4%	5	0.89
6%	86	15.33
7%	22	3.92
7.50%	11	1.96
8%	103	18.36

f2mmr12:

1. SECTION: RETAILER

f2mmr13

Describe Stamping Agent Markup for Retailer Base Cost:

Type: string (str5)
Missing "": 550/561
Unique values: 1

Value	Frequency	Percent
	550	98.04
3.88%	11	1.96

f2mmr13:

1. SECTION: RETAILER

f2mmr14
Describe Distributor Markup for Retailer Base Cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmr14:
1. SECTION: RETAILER

f2mmr15
Describe Dealer Markup for Retailer Base Cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmr15:
1. SECTION: RETAILER

f2mmr16
Describe Other Party for Retailer Base Cost Markups:

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

Value	Frequency	Percent
.	561	100.00

f2mmr16:
1. SECTION: RETAILER

f2mmr17
Describe Other Party Markup for Retailer Base Cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmr17:

1. SECTION: RETAILER

f2mmr18

5. Are trade discounts subtracted from retailer base cost?

Type: numeric (byte)
Label: f2mmr18_
Range: [0, 1]
Unique values: 2
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 308/561

Value	Label	Frequency	Percent
0	No	187	33.33
1	Yes	66	11.76
.n	Not Applicable	308	54.90

f2mmr18:

1. SECTION: RETAILER

f2mmr19**a. Retailer: Do trade discounts include customary cash discounts?**

Type: numeric (byte)
 Label: f2mmr19_
 Range: [2, 2]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 495/561

Value	Label	Frequency	Percent
2	No	66	11.76
.n	Not Applicable	495	88.24

f2mmr19:

1. SECTION: RETAILER

f2mmr20**b. Retailer: Is there a presumed or set amount for trade discounts?**

Type: numeric (byte)
 Label: f2mmr20_
 Range: [0, 0]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 495/561

Value	Label	Frequency	Percent
0	No	66	11.76
.n	Not Applicable	495	88.24

f2mmr20:

1. SECTION: RETAILER

f2mmr21**Retailer: Describe Trade Discounts Set Amount or Percentage:**

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

Value	Frequency	Percent
.	561	100.00

f2mmr21:

1. SECTION: RETAILER

f2mmr22

c. Retailer: What are the trade discounts removed from?

Type: numeric (byte)
Label: f2mmr22_
Range: [2, 2]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 495/561

Value	Label	Frequency	Percent
2	Invoice or Replacement Cost	66	11.76
.n	Not Applicable	495	88.24

f2mmr22:

1. SECTION: RETAILER

f2mmr23

Retailer: Trade Discounts Removed From Other Description

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

Value	Frequency	Percent
.	561	100.00

f2mmr23:

1. SECTION: RETAILER

f2mmr24

6. Does the retailer cost include cartage costs?

Type: numeric (byte)
Label: f2mmr24_
Range: [0, 1]
Unique values: 2
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 308/561

Value	Label	Frequency	Percent
0	No	187	33.33
1	Yes	66	11.76
.n	Not Applicable	308	54.90

f2mmr24:

1. SECTION: RETAILER

f2mmr25

a. Are cartage costs only included if performed/paid for by retailer?

Type: numeric (byte)
Label: f2mmr25_
Range: [1, 1]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 495/561

Value	Label	Frequency	Percent
1	Yes	66	11.76
.n	Not Applicable	495	88.24

f2mmr25:

1. SECTION: RETAILER

2. Long Description: a. Are cartage costs only included if performed or paid for by the retailer?

f2mmr26

b. Is there a set amount or percentage for retailer cartage costs?

Type: numeric (byte)
 Label: f2mmr26_
 Range: [1, 1]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 495/561

Value	Label	Frequency	Percent
1	Yes	66	11.76
.n	Not Applicable	495	88.24

f2mmr26:

1. SECTION: RETAILER

f2mmr27

Describe Retailer Cartage Costs Set Amount or Percentage:

Type: string (str5)
 Missing ""': 495/561
 Unique values: 1

Value	Frequency	Percent
	495	88.24
0.75%	66	11.76

f2mmr27:

1. SECTION: RETAILER

f2mmr28

7. Does the retailer cost include a specific dollar amount?

Type: numeric (byte)
 Label: f2mmr28_
 Range: [0, 1]
 Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 308/561

Value	Label	Frequency	Percent
0	No	242	43.14
1	Yes	11	1.96
.n	Not Applicable	308	54.90

f2mmr28:

1. SECTION: RETAILER

f2mmr29

Describe dollar amount included in retailer cost:

Type: string (str10)
Missing "": 550/561
Unique values: 1

Value	Frequency	Percent
	550	98.04
\$0.02/pack	11	1.96

f2mmr29:

1. SECTION: RETAILER

f2mmr30

8. Does the retailer cost include any other elements not listed?

Type: numeric (byte)
Label: f2mmr30_
Range: [0, 1]
Unique values: 2
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 308/561

Value	Label	Frequency	Percent
0	No	198	35.29
1	Yes	55	9.80
.n	Not Applicable	308	54.90

f2mmr30:

1. SECTION: RETAILER

f2mnr31**Describe Other Elements Included in Retailer Cost**

Type: string (str61)
 Missing "": 506/561
 Unique values: 3

Value	Frequency	Percent
	506	90.20
freight charge	11	1.96
freight charges not otherwise included	33	5.88
transportation and any other charges not included in invoice	11	1.96

f2mnr31:

1. SECTION: RETAILER

f2mnr32**9. Retailer: Is there a MP for sales to the same type of vendor?**

Type: numeric (byte)
 Label: f2mnr32_
 Range: [0, 0]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 308/561

Value	Label	Frequency	Percent
0	No	253	45.10
.n	Not Applicable	308	54.90

f2mnr32:

1. SECTION: RETAILER
2. Long Description: 9. Is there a specific minimum price for sales to the same type of vendor (i.e. retailer sales to other retailers)?

f2mmr33

9. Retailer: Min Price for Sales to Same Type of Vendor Citation

Type: string (str28)
Missing "": 550/561
Unique values: 2

Value	Frequency	Percent
	550	98.04
ALM GL ch. 64C, § 13	7	1.25
S.D. Codified Laws § 37-10-5	4	0.71

f2mmr33:

1. SECTION: RETAILER

f2mmr34

a. Retailer: How is the minimum price for these sales determined?

Type: numeric (byte)
Label: f2mmr34_
Range: [., .]
Unique values: 0
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmr34:

1. SECTION: RETAILER

f2mmr35

Retailer: Min Price for Sales to Same Type of Vendor Markup Applied

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

Value	Frequency	Percent
.	561	100.00

f2mmr35:

1. SECTION: RETAILER

f2mmr36

10. Retailer: Is there a different markup for chain store sales?

Type: numeric (byte)
Label: f2mmr36_
Range: [0, 0]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 308/561

Value	Label	Frequency	Percent
0	No	253	45.10
.n	Not Applicable	308	54.90

f2mmr36:

1. SECTION: RETAILER
2. Long Description: 10. Is there a different cost of doing business or markup for sales to chain stores?

f2mmr37

Retailer: Describe Markup Percentage for Chain Store Sales:

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

Value	Frequency	Percent
.	561	100.00

f2mmr37:

1. SECTION: RETAILER

f2mmr38

11. Does the law address situations where Retailer gets W discounts?

Type: numeric (byte)
Label: f2mmr38_
Range: [0, 1]
Unique values: 2
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 308/561

Value	Label	Frequency	Percent
0	No	55	9.80
1	Yes	198	35.29
.n	Not Applicable	308	54.90

f2mmr38:

1. SECTION: RETAILER
2. Long Description: 11. Does the law address situations where a Retailer gets discounts normally afforded a Wholesaler?

f2mmr39

a. Where a Retailer receives W discounts, what is the retailers MP?

Type: numeric (byte)
Label: f2mmr39_
Range: [1, 1]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 363/561

Value	Label	Frequency	Percent
1	Equal to the Retail Minimum Price	198	35.29
.n	Not Applicable	363	64.71

f2mmr39:

1. SECTION: RETAILER
2. Long Description: a. Where a Retailer receives Wholesaler discounts, what is the retailers minimum price?

f2mmr40

MP for Retailer Receiving Wholesaler Discounts Other Description:

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

Value	Frequency	Percent
.	561	100.00

f2mmr40:

1. SECTION: RETAILER

f2mmr41

11. Retailer Receives Wholesaler Discounts Citation

Type: string (str37)
 Missing "": 469/561
 Unique values: 14

Value	Frequency	Percent
	469	83.60
10 M.R.S. § 1202	7	1.25
20 NYCRR § 82.5	7	1.25
316 NAC Ch. 57, § 010	4	0.71
68 Okl. St. § 330	7	1.25
A.C.A. § 4-75-702	7	1.25
ALM GL ch. 64C, § 13	7	1.25
La. R.S. 51:421	7	1.25
MCA § 16-10-103	7	1.25
Md. COMMERCIAL LAW Code Ann. § 11-503	7	1.25
Minn. Stat. § 325D.32	7	1.25
Miss. Code Ann. § 75-23-5	7	1.25
ORC Ann. 1333.11	7	1.25
R.C. § 1333.11	4	0.71
R.R.S. Neb. § 59-1504	7	1.25

f2mmr41:

1. SECTION: RETAILER

Stamping Agent

f2mmsa1

1. Does the state define a minimum cost to the agent?

Type: numeric (byte)
 Label: f2mmsa1_
 Range: [1, 1]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 528/561

Value	Label	Frequency	Percent
1	Yes	33	5.88
.n	Not Applicable	528	94.12

f2mmsa1:

1. SECTION: STAMPING AGENT

f2mmsa2

1. Min Cost to Agent Citation

Type: string (str34)
Missing "": 547/561
Unique values: 3

Value	Frequency	Percent
	547	97.50
Conn. Gen. Stat. § 12-326a (2004)	5	0.89
Conn. Gen. Stat. § 12-326a (2004)	2	0.36
NY CLS Tax § 483	7	1.25

f2mmsa2:

1. SECTION: STAMPING AGENT

f2mmsa3

2. What is the base cost of this product for the agent?

Type: numeric (byte)
Label: f2mmsa3_
Range: [1, 1]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 528/561

Value	Label	Frequency	Percent
1	Basic Cost	33	5.88
.n	Not Applicable	528	94.12

f2mmsa3:

1. SECTION: STAMPING AGENT

f2mmsa4

Agent Base Cost Definition Other Description:

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

Value	Frequency	Percent
.	561	100.00

f2mmsa4:

1. SECTION: STAMPING AGENT

f2mmsa5

3. Does the agent cost include taxes?

Type: numeric (byte)
Label: f2mmsa5_
Range: [0, 0]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 528/561

Value	Label	Frequency	Percent
0	No	33	5.88
.n	Not Applicable	528	94.12

f2mmsa5:

1. SECTION: STAMPING AGENT

f2mmsa6__1

a. Agent base cost includes taxes: State (explicit reference)

Type: numeric (byte)
Label: f2mmsa6__1_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmsa6__1:

1. SECTION: STAMPING AGENT
2. Long Description: a. Which taxes are included? (Select all that apply) (choice=State (explicit reference))

f2mmsa6__2

a. Agent base cost includes taxes: Local (explicit reference)

Type: numeric (byte)
Label: f2mmsa6__2_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmsa6__2:

1. SECTION: STAMPING AGENT
2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Local (explicit reference))

f2mmsa6__3

a. Agent base cost includes taxes: Federal (explicit reference)

Type: numeric (byte)
Label: f2mmsa6__3_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmsa6__3:

1. SECTION: STAMPING AGENT
2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Federal (explicit reference))

f2mmsa6__4

a. Agent base cost includes taxes: Any stamps required by law

Type: numeric (byte)
Label: f2mmsa6__4_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmsa6__4:

1. SECTION: STAMPING AGENT
2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Any stamps required by law (no explicit mention of state, fed, or local))

f2mmsa6__5

a. Agent base cost includes taxes: Other

Type: numeric (byte)
Label: f2mmsa6__5_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmsa6__5:

1. SECTION: STAMPING AGENT
2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Other)

f2mmsa7
Agent Base Cost Other Included Tax Description

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

Value	Frequency	Percent
.	561	100.00

f2mmsa7:

1. SECTION: STAMPING AGENT

f2mmsa8
b. How much of the taxes are included in the agent base cost?

Type: numeric (byte)
 Label: f2mmsa8_
 Range: [., .]
 Unique values: 0
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmsa8:

1. SECTION: STAMPING AGENT

f2mmsa9

Amount of taxes included in the agent base cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmsa9:

1. SECTION: STAMPING AGENT

f2mmsa10__1

4. Agent base cost includes markups of: Wholesaler

Type: numeric (byte)
Label: f2mmsa10__1_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmsa10__1:

1. SECTION: STAMPING AGENT
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Wholesaler)

f2mmsa10__2

4. Agent base cost includes markups of: Retailer

Type: numeric (byte)
Label: f2mmsa10__2_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmsa10__2:

1. SECTION: STAMPING AGENT
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Retailer)

f2mmsa10__3

4. Agent base cost includes markups of: Stamping Agent

Type: numeric (byte)
Label: f2mmsa10__3_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mmsa10__3:

1. SECTION: STAMPING AGENT
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Stamping Agent)

f2mmsa10__4

4. Agent base cost includes markups of: Distributor

Type: numeric (byte)
Label: f2mmsa10__4_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmsa10__4:

1. SECTION: STAMPING AGENT
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Distributor)

f2mmsa10__5

4. Agent base cost includes markups of: Dealer

Type: numeric (byte)
Label: f2mmsa10__5_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmsa10__5:

1. SECTION: STAMPING AGENT
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Dealer)

f2mmsa10__6

4. Agent base cost includes markups of: Other

Type: numeric (byte)
Label: f2mmsa10__6_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmsa10__6:

1. SECTION: STAMPING AGENT
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Other)

f2mmsa11

Describe Wholesaler Markup for Agent Base Cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmsa11:

1. SECTION: STAMPING AGENT

f2mmsa12**Describe Retailer Markup for Agent Base Cost:**

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

Value	Frequency	Percent
.	561	100.00

f2mmsa12:

1. SECTION: STAMPING AGENT

f2mmsa13**Describe Distributor Markup for Agent Base Cost:**

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

Value	Frequency	Percent
.	561	100.00

f2mmsa13:

1. SECTION: STAMPING AGENT

f2mmsa14**Describe Dealer Markup for Agent Base Cost:**

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

Value	Frequency	Percent
.	561	100.00

f2mmsa14:

1. SECTION: STAMPING AGENT

f2mmsa15**Describe Other Party for Agent Base Cost Markups:**

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

Value	Frequency	Percent
.	561	100.00

f2mmsa15:

1. SECTION: STAMPING AGENT

f2mmsa16

Describe Other Party Markup for Agent Base Cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmsa16:

1. SECTION: STAMPING AGENT

f2mmsa17

a. Does the agents markup vary according to the purchasing party?

Type: numeric (byte)
 Label: f2mmsa17_
 Range: [1, 1]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 528/561

Value	Label	Frequency	Percent
1	Yes	33	5.88
.n	Not Applicable	528	94.12

f2mmsa17:

1. SECTION: STAMPING AGENT

f2mmsa18

If no, what is the agent markup?

Type: numeric (byte)
 Label: f2mmsa18_
 Range: [, .]
 Unique values: 0
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmsa18:

1. SECTION: STAMPING AGENT

f2mmsa19__1

b. Different rates for agent markup for: Wholesaler - Traditional

Type: numeric (byte)
Label: f2mmsa19__1_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mmsa19__1:

1. SECTION: STAMPING AGENT
2. Long Description: b. Which parties receive different rates (select all that apply): (choice=Wholesaler - Traditional)

f2mmsa19__2

b. Different rates for agent markup for: Wholesaler - CC

Type: numeric (byte)
 Label: f2mmsa19__2_
 Range: [0, 0]
 Unique values: 1
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmsa19__2:

1. SECTION: STAMPING AGENT
2. Long Description: b. Which parties receive different rates (select all that apply): (choice=Wholesaler - Cash and Carry)

f2mmsa19__3

b. Different rates for agent markup for: Retailer

Type: numeric (byte)
 Label: f2mmsa19__3_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

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

f2mmsa19__3:

1. SECTION: STAMPING AGENT
2. Long Description: b. Which parties receive different rates (select all that apply): (choice=Retailer)

f2mmsa19__4

b. Different rates for agent markup for: Chain Store

Type: numeric (byte)
 Label: f2mmsa19__4_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

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

f2mmsa19__4:

1. SECTION: STAMPING AGENT

2. Long Description: b. Which parties receive different rates (select all that apply): (choice=Chain Store)

f2mmsa19__5

b. Different rates for agent markup for: Dealer

Type: numeric (byte)
Label: f2mmsa19__5_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mmsa19__5:

1. SECTION: STAMPING AGENT

2. Long Description: b. Which parties receive different rates (select all that apply): (choice=Dealer)

f2mmsa19__6

b. Different rates for agent markup for: Distributor

Type: numeric (byte)
Label: f2mmsa19__6_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mmsa19__6:

1. SECTION: STAMPING AGENT

2. Long Description: b. Which parties receive different rates (select all that apply): (choice=Distributor)

f2mmsa19__7

b. Different rates for agent markup for: Other

Type: numeric (byte)
Label: f2mmsa19__7_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmsa19__7:

1. SECTION: STAMPING AGENT

2. Long Description: b. Which parties receive different rates (select all that apply): (choice=Other)

f2mmsa20

Wholesaler - Traditional Rate for Agent Markup:

Type: string (str6)
Missing "": 539/561
Unique values: 2

Value	Frequency	Percent
	539	96.08
0.875%	11	1.96
1.70%	11	1.96

f2mmsa20:

1. SECTION: STAMPING AGENT

f2mmsa21

Wholesaler - Cash and Carry Rate for Agent Markup:

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

Value	Frequency	Percent
.	561	100.00

f2mmsa21:

1. SECTION: STAMPING AGENT

f2mmsa22

Retailer Rate for Agent Markup:

Type: string (str6)
Missing "": 539/561
Unique values: 2

Value	Frequency	Percent
	539	96.08
3.875%	11	1.96
5.70%	11	1.96

f2mmsa22:

1. SECTION: STAMPING AGENT

f2mmsa23**Chain Store Rate for Agent Markup:**

Type: string (str6)
 Missing "": 539/561
 Unique values: 2

Value	Frequency	Percent
	539	96.08
0.875%	11	1.96
1.50%	11	1.96

f2mmsa23:

1. SECTION: STAMPING AGENT

f2mmsa24**Dealer Rate for Agent Markup:**

Type: string (str6)
 Missing "": 550/561
 Unique values: 1

Value	Frequency	Percent
	550	98.04
5.875%	11	1.96

f2mmsa24:

1. SECTION: STAMPING AGENT

f2mmsa25**Distributor Rate for Agent Markup:**

Type: string (str6)
 Missing "": 550/561
 Unique values: 1

Value	Frequency	Percent
	550	98.04
0.875%	11	1.96

f2mmsa25:

1. SECTION: STAMPING AGENT

f2mmsa26**Describe Other Party for Agent Markup:**

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

Value	Frequency	Percent
.	561	100.00

f2mmsa26:

1. SECTION: STAMPING AGENT

f2mmsa27

Other Party Rate for Agent Markup:

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

Value	Frequency	Percent
.	561	100.00

f2mmsa27:

1. SECTION: STAMPING AGENT

f2mmsa28

5. Are trade discounts subtracted from agent base cost?

Type: numeric (byte)
 Label: f2mmsa28_
 Range: [0, 0]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 528/561

Value	Label	Frequency	Percent
0	No	33	5.88
.n	Not Applicable	528	94.12

f2mmsa28:

1. SECTION: STAMPING AGENT

f2mmsa29

a. Agent: Do trade discounts include customary cash discounts?

Type: numeric (byte)
 Label: f2mmsa29_
 Range: [, .]
 Unique values: 0
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmsa29:

1. SECTION: STAMPING AGENT

f2mmsa30**b. Agent: Is there a presumed or set amount for trade discounts?**

Type: numeric (byte)
 Label: f2mmsa30_
 Range: [, .]
 Unique values: 0
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmsa30:

1. SECTION: STAMPING AGENT

f2mmsa31**Agent: Trade Discounts Set Amount or Percentage:**

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

Value	Frequency	Percent
.	561	100.00

f2mmsa31:

1. SECTION: STAMPING AGENT

f2mmsa32**c. Agent: What are the trade discounts removed from?**

Type: numeric (byte)
 Label: f2mmsa32_
 Range: [, .]
 Unique values: 0
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmsa32:

1. SECTION: STAMPING AGENT

f2mmsa33

Agent: Trade Discounts Removed from Other Description:

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

Value	Frequency	Percent
.	561	100.00

f2mmsa33:

1. SECTION: STAMPING AGENT

f2mmsa34

6. Does the agent cost include cartage costs?

Type: numeric (byte)
 Label: f2mmsa34_
 Range: [0, 1]
 Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 528/561

Value	Label	Frequency	Percent
0	No	22	3.92
1	Yes	11	1.96
.n	Not Applicable	528	94.12

f2mmsa34:

1. SECTION: STAMPING AGENT

f2mmsa35**a. Are cartage costs only included if performed/paid for by the agent?**

Type: numeric (byte)
 Label: f2mmsa35_
 Range: [1, 1]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 550/561

Value	Label	Frequency	Percent
1	Yes	11	1.96
.n	Not Applicable	550	98.04

f2mmsa35:

- SECTION: STAMPING AGENT
- Long Description: a. Are cartage costs only included if performed or paid for by the agent?

f2mmsa36**b. Is there a set amount or percentage for agent cartage costs?**

Type: numeric (byte)
 Label: f2mmsa36_
 Range: [1, 1]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 550/561

Value	Label	Frequency	Percent
1	Yes	11	1.96
.n	Not Applicable	550	98.04

f2mmsa36:

- SECTION: STAMPING AGENT

f2mmsa37**Describe Agent Cartage Costs Set Amount or Percentage:**

Type: string (str5)
 Missing "": 550/561
 Unique values: 1

Value	Frequency	Percent
	550	98.04
0.75%	11	1.96

f2mmsa37:

1. SECTION: STAMPING AGENT

f2mmsa38

7. Does the agent cost include a specific dollar amount?

Type: numeric (byte)
Label: f2mmsa38_
Range: [0, 1]
Unique values: 2
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 528/561

Value	Label	Frequency	Percent
0	No	22	3.92
1	Yes	11	1.96
.n	Not Applicable	528	94.12

f2mmsa38:

1. SECTION: STAMPING AGENT

f2mmsa39

Describe dollar amount included in agent cost:

Type: string (str10)
Missing "": 550/561
Unique values: 1

Value	Frequency	Percent
	550	98.04
\$0.02/pack	11	1.96

f2mmsa39:

1. SECTION: STAMPING AGENT

f2mmsa40

8. Does the agent cost include any other elements not listed?

Type: numeric (byte)
Label: f2mmsa40_
Range: [0, 0]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 528/561

Value	Label	Frequency	Percent
0	No	33	5.88
.n	Not Applicable	528	94.12

f2mmsa40:

1. SECTION: STAMPING AGENT

f2mmsa41

Describe Other Elements Included in Agent Cost

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

Value	Frequency	Percent
.	561	100.00

f2mmsa41:

1. SECTION: STAMPING AGENT

f2mmsa42

9. Agent: Is there a MP for sales to the same type of vendor?

Type: numeric (byte)
Label: f2mmsa42_
Range: [0, 1]
Unique values: 2
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 528/561

Value	Label	Frequency	Percent
0	No	22	3.92
1	Yes	11	1.96
.n	Not Applicable	528	94.12

f2mmsa42:

1. SECTION: STAMPING AGENT

2. Long Description: 9. Is there a specific minimum price for sales to the same type of vendor (i.e. retailer sales

to other retailers)?

f2mmsa43

9. Agent: Min Price for Sales to the Same Type of Vendor Citation

Type: string (str16)
Missing "": 554/561
Unique values: 1

Value	Frequency	Percent
	554	98.75
NY CLS Tax § 485	7	1.25

f2mmsa43:

1. SECTION: STAMPING AGENT

f2mmsa44

a. Agent: How is the minimum price for these sales determined?

Type: numeric (byte)
Label: f2mmsa44_
Range: [2, 2]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 550/561

Value	Label	Frequency	Percent
2	No Markup Applied (base cost only)	11	1.96
.n	Not Applicable	550	98.04

f2mmsa44:

1. SECTION: STAMPING AGENT

f2mmsa45

Agent: Min Price for Sales to Same Type of Vendor Markup Applied:

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

Value	Frequency	Percent
.	561	100.00

f2mmsa45:

1. SECTION: STAMPING AGENT

f2mmsa46

10. Does law address situations where Stamping Agent acts as Retailer?

Type: numeric (byte)
 Label: f2mmsa46_
 Range: [1, 1]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 528/561

Value	Label	Frequency	Percent
1	Yes	33	5.88
.n	Not Applicable	528	94.12

f2mmsa46:

- SECTION: STAMPING AGENT
- Long Description: 10. Does the law address situations where a Stamping Agent acts as a Retailer?

f2mmsa47

a. How is the minimum price calculated where agents act as retailers?

Type: numeric (byte)
 Label: f2mmsa47_
 Range: [1, 4]
 Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 528/561

Value	Label	Frequency	Percent
1	Equal to the Retail Minimum Price	22	3.92
4	Other	11	1.96
.n	Not Applicable	528	94.12

f2mmsa47:

- SECTION: STAMPING AGENT

f2mmsa48

Min Price Where Agents Act as Retailers Other Description:

Type: string (str27)
 Missing "": 550/561
 Unique values: 1

Value	Frequency	Percent
	550	98.04
Equal to Cost to the Dealer	11	1.96

f2mmsa48:

1. SECTION: STAMPING AGENT

Dealer

f2mmde1

1. Does the state define a minimum cost to the dealer?

Type: numeric (byte)
Label: f2mmde1_
Range: [1, 1]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 550/561

Value	Label	Frequency	Percent
1	Yes	11	1.96
.n	Not Applicable	550	98.04

f2mmde1:

1. SECTION: DEALER

f2mmde2

1. Min Cost to Dealer Citation

Type: string (str27)
Missing "": 554/561
Unique values: 2

Value	Frequency	Percent
	554	98.75
Conn. Gen. Stat. § 12-326a	5	0.89
Conn. Gen. Stat. § 12-326a	2	0.36

f2mmde2:

1. SECTION: DEALER

f2mmde3

2. What is the base cost of this product for the dealer?

Type: numeric (byte)
Label: f2mmde3_
Range: [1, 1]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 550/561

Value	Label	Frequency	Percent
1	Basic Cost	11	1.96

.n	Not Applicable	550	98.04
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f2mmde3:

1. SECTION: DEALER

f2mmde4

Dealer Base Cost Definition Other Description:

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

Value	Frequency	Percent
.	561	100.00

f2mmde4:

1. SECTION: DEALER

f2mmde5

3. Does the dealer cost include taxes?

Type: numeric (byte)
 Label: f2mmde5_
 Range: [0, 0]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 550/561

Value	Label	Frequency	Percent
0	No	11	1.96
.n	Not Applicable	550	98.04

f2mmde5:

1. SECTION: DEALER

f2mmde6__1

a. Dealer base cost includes taxes: State (explicit reference)

Type: numeric (byte)
 Label: f2mmde6__1_
 Range: [0, 0]
 Unique values: 1
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmde6__1:

1. SECTION: DEALER

2. Long Description: a. Which taxes are included? (Select all that apply) (choice=State (explicit reference))

f2mmde6__2

a. Dealer base cost includes taxes: Local (explicit reference)

Type: numeric (byte)
Label: f2mmde6__2_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmde6__2:

1. SECTION: DEALER
2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Local (explicit reference))

f2mmde6__3

a. Dealer base cost includes taxes: Federal (explicit reference)

Type: numeric (byte)
Label: f2mmde6__3_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmde6__3:

1. SECTION: DEALER
2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Federal (explicit reference))

f2mmde6__4

a. Dealer base cost includes taxes: Any stamps required by law

Type: numeric (byte)
Label: f2mmde6__4_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmde6__4:

1. SECTION: DEALER
2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Any stamps required by law (no explicit mention of state, fed, or local))

f2mmde6__5

a. Dealer base cost includes taxes: Other

Type: numeric (byte)
Label: f2mmde6__5_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmde6__5:

1. SECTION: DEALER
2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Other)

f2mmde7

Dealer Base Cost Other Included Tax Description

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

Value	Frequency	Percent
.	561	100.00

f2mmde7:

1. SECTION: DEALER

f2mmde8

b. How much of the taxes are included in the dealer base cost?

Type: numeric (byte)
Label: f2mmde8_
Range: [., .]
Unique values: 0
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmde8:

1. SECTION: DEALER

f2mmde9

Amount of taxes included in dealer base cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmde9:

1. SECTION: DEALER

f2mmde10__1

4. Dealer base cost includes markups of: Wholesaler

Type: numeric (byte)
Label: f2mmde10__1_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmde10__1:

1. SECTION: DEALER

2. Long Description: 4. Which party's costs of doing business (markups) are included? (choice=Wholesaler)

f2mmde10__2

4. Dealer base cost includes markups of: Retailer

Type: numeric (byte)
Label: f2mmde10__2_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmde10__2:

1. SECTION: DEALER
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Retailer)

f2mmde10__3

4. Dealer base cost includes markups of: Stamping Agent

Type: numeric (byte)
Label: f2mmde10__3_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mmde10__3:

1. SECTION: DEALER
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Stamping Agent)

f2mmde10__4

4. Dealer base cost includes markups of: Distributor

Type: numeric (byte)
Label: f2mmde10__4_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmde10__4:

1. SECTION: DEALER
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Distributor)

f2mmde10__5

4. Dealer base cost includes markups of: Dealer

Type: numeric (byte)
Label: f2mmde10__5_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mmde10__5:

1. SECTION: DEALER
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Dealer)

f2mmde10__6

4. Dealer base cost includes markups of: Other

Type: numeric (byte)
Label: f2mmde10__6_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmde10__6:

1. SECTION: DEALER
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Other)

f2mmde11

Describe Wholesaler Markup for Dealer Base Cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmde11:

1. SECTION: DEALER

f2mmde12

Describe Retailer Markup for Dealer Base Cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmde12:

1. SECTION: DEALER

f2mmde13

Describe Stamping Agent Markup for Dealer Base Cost:

Type: string (str5)
Missing "": 550/561
Unique values: 1

Value	Frequency	Percent
	550	98.04
5.75%	11	1.96

f2mmde13:

1. SECTION: DEALER

f2mmde14

Describe Distributor Markup for Dealer Base Cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmde14:

1. SECTION: DEALER

f2mmde15

Describe Dealer Markup for Dealer Base Cost:

Type: string (str2)
 Missing "": 550/561
 Unique values: 1

Value	Frequency	Percent
	550	98.04
8%	11	1.96

f2mmde15:

1. SECTION: DEALER

f2mmde16

Describe Other Party for Dealer Base Cost Markups:

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

Value	Frequency	Percent
.	561	100.00

f2mmde16:

1. SECTION: DEALER

f2mmde17

Describe Other Party Markup for Dealer Base Cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmde17:

1. SECTION: DEALER

f2mmde18

5. Are trade discounts subtracted from dealer base cost?

Type: numeric (byte)
Label: f2mmde18_
Range: [0, 0]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 550/561

Value	Label	Frequency	Percent
0	No	11	1.96
.n	Not Applicable	550	98.04

f2mmde18:

1. SECTION: DEALER

f2mmde19

a. Dealer: Do trade discounts include customary cash discounts?

Type: numeric (byte)
Label: f2mmde19_
Range: [., .]
Unique values: 0
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmde19:

1. SECTION: DEALER

f2mmde20

b. Dealer: Is there a presumed or set amount for trade discounts?

Type: numeric (byte)
Label: f2mmde20_
Range: [., .]
Unique values: 0
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmde20:

1. SECTION: DEALER

f2mmde21

Dealer: Describe Trade Discounts Set Amount or Percentage:

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

Value	Frequency	Percent
.	561	100.00

f2mmde21:

1. SECTION: DEALER

f2mmde22**c. Dealer: What are the trade discounts removed from?**

Type: numeric (byte)
Label: f2mmde22_
Range: [., .]
Unique values: 0
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmde22:

1. SECTION: DEALER

f2mmde23**Dealer: Trade Discounts Removed from Other Description:**

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

Value	Frequency	Percent
.	561	100.00

f2mmde23:

1. SECTION: DEALER

f2mmde24

6. Does the dealer cost include cartage costs?

Type: numeric (byte)
Label: f2mmde24_
Range: [0, 0]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 550/561

Value	Label	Frequency	Percent
0	No	11	1.96
.n	Not Applicable	550	98.04

f2mmde24:

1. SECTION: DEALER

f2mmde25

a. Are cartage costs only included if performed/paid for by dealer?

Type: numeric (byte)
Label: f2mmde25_
Range: [., .]
Unique values: 0
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmde25:

1. SECTION: DEALER

2. Long Description: a. Are cartage costs only included if performed or paid for by the dealer?

f2mmde26

b. Is there a set amount or percentage for dealer cartage costs?

Type: numeric (byte)
Label: f2mmde26_
Range: [., .]
Unique values: 0
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmde26:

1. SECTION: DEALER

f2mmde27

Describe Dealer Cartage Costs Set Amount or Percentage:

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

Value	Frequency	Percent
.	561	100.00

f2mmde27:

1. SECTION: DEALER

f2mmde28

7. Does the dealer cost include a specific dollar amount?

Type: numeric (byte)
Label: f2mmde28_
Range: [0, 0]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 550/561

Value	Label	Frequency	Percent
0	No	11	1.96
.n	Not Applicable	550	98.04

f2mmde28:

1. SECTION: DEALER

f2mmde29

Describe dollar amount included in dealer cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmde29:

1. SECTION: DEALER

f2mmde30

8. Does the dealer cost include any other elements not listed?

Type: numeric (byte)
Label: f2mmde30_
Range: [0, 0]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 550/561

Value	Label	Frequency	Percent
0	No	11	1.96
.n	Not Applicable	550	98.04

f2mmde30:

1. SECTION: DEALER

f2mmde31

Describe Other Elements Included in Dealer Cost

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

Value	Frequency	Percent
.	561	100.00

f2mmde31:

1. SECTION: DEALER

f2mmde32

9. Dealer: Is there a MP for sales to the same type of vendor?

Type: numeric (byte)
Label: f2mmde32_

Range: [0, 0]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 550/561

Value	Label	Frequency	Percent
0	No	11	1.96
.n	Not Applicable	550	98.04

f2mmde32:

1. SECTION: DEALER
2. Long Description: 9. Is there a specific minimum price for sales to the same type of vendor (i.e. retailer sales to other retailers)?

f2mmde33

9. Dealer: Min Price for Sales to the Same Type of Vendor Citation

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

Value	Frequency	Percent
.	561	100.00

f2mmde33:

1. SECTION: DEALER

f2mmde34

a. Dealer: How is the minimum price for these sales determined?

Type: numeric (byte)
Label: f2mmde34_
Range: [., .]
Unique values: 0
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmde34:

1. SECTION: DEALER

f2mmde35

Dealer: Min Price for Sales to the Same Type of Vendor Markup Applied:

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

Value	Frequency	Percent
.	561	100.00

f2mmde35:

1. SECTION: DEALER

f2mmde36

10. Dealer: Is there a different markup for chain store sales?

Type: numeric (byte)
Label: f2mmde36_
Range: [0, 0]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 550/561

Value	Label	Frequency	Percent
0	No	11	1.96
.n	Not Applicable	550	98.04

f2mmde36:

1. SECTION: DEALER

2. Long Description: 10. Dealer: Is there a different cost of doing business or markup for sales to chain stores?

f2mmde37

Dealer: Describe Markup Percentage for Chain Store Sales:

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

Value	Frequency	Percent
.	561	100.00

f2mmde37:

1. SECTION: DEALER

f2mmde38

11. Does law address situations where Dealer gets Distrib/W discounts?

Type: numeric (byte)
 Label: f2mmde38_
 Range: [0, 0]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 550/561

Value	Label	Frequency	Percent
0	No	11	1.96
.n	Not Applicable	550	98.04

f2mmde38:

1. SECTION: DEALER

2. Long Description: 11. Does the law address situations where a Dealer gets discounts normally afforded a Distributor or Wholesaler?

f2mmde39**a. Where Dealer receives Distrib/W discounts, what is dealers MP?**

Type: numeric (byte)
 Label: f2mmde39_
 Range: [., .]
 Unique values: 0
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmde39:

- SECTION: DEALER
- Long Description: a. Where a Dealer receives Distributor or Wholesaler discounts, what is the dealers minimum price?

f2mmde40**MP Where Dealer Receives Distrib/W Discounts Other Description:**

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

Value	Frequency	Percent
.	561	100.00

f2mmde40:

- SECTION: DEALER

f2mmde41**11. Dealer Receives Distributor or Wholesaler Discounts Citation**

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

Value	Frequency	Percent
.	561	100.00

f2mmde41:

- SECTION: DEALER

Distributor

f2mmdi1

1. Does the state define a minimum cost to the distributor?

Type: numeric (byte)
 Label: f2mmdi1_
 Range: [1, 1]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 506/561

Value	Label	Frequency	Percent
1	Yes	55	9.80
.n	Not Applicable	506	90.20

f2mmdi1:

1. SECTION: DISTRIBUTOR

f2mmdi2

1. Min Cost to Distributor Citation

Type: string (str59)
 Missing "": 529/561
 Unique values: 7

Value	Frequency	Percent
	529	94.30
Cal Bus & Prof Code § 17026 Cal Bus & Prof Code § 17026.5	1	0.18
Cal Bus & Prof Code § 17026 Cal Bus & Prof Code § 17026.5	6	1.07
Conn. Gen. Stat. § 12-326a	5	0.89
Conn. Gen. Stat. § 12-326a	2	0.36
HRS § 481-3 (2005)	1	0.18
HRS § 481-3 (2005)	6	1.07
Wis. Stat. § 100.30	11	1.96

f2mmdi2:

1. SECTION: DISTRIBUTOR

f2mmdi3

2. What is the base cost of this product for the distributor?

Type: numeric (byte)
 Label: f2mmdi3_
 Range: [1, 5]
 Unique values: 3

Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 506/561

Value	Label	Frequency	Percent
1	Basic Cost	22	3.92
2	Invoice or Replacement Cost	22	3.92
5	Manufacturers List Price	11	1.96
.n	Not Applicable	506	90.20

f2mmdi3:

1. SECTION: DISTRIBUTOR

f2mmdi4

Distributor Base Cost Definition Other Description:

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

Value	Frequency	Percent
.	561	100.00

f2mmdi4:

1. SECTION: DISTRIBUTOR

f2mmdi5

3. Does the distributor cost include taxes?

Type: numeric (byte)
 Label: f2mmdi5_
 Range: [0, 1]
 Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 506/561

Value	Label	Frequency	Percent
0	No	44	7.84
1	Yes	11	1.96
.n	Not Applicable	506	90.20

f2mmdi5:

1. SECTION: DISTRIBUTOR

f2mmdi6__1

a. Distrib base cost includes taxes: State (explicit reference)

Type: numeric (byte)
 Label: f2mmdi6__1_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

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

f2mmdi6__1:

1. SECTION: DISTRIBUTOR

2. Long Description: a. Which taxes are included? (Select all that apply) (choice=State (explicit reference))

f2mmdi6__2

a. Distrib base cost includes taxes: Local (explicit reference)

Type: numeric (byte)
 Label: f2mmdi6__2_
 Range: [0, 0]
 Unique values: 1
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmdi6__2:

1. SECTION: DISTRIBUTOR

2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Local (explicit reference))

f2mmdi6__3

a. Distrib base cost includes taxes: Federal (explicit reference)

Type: numeric (byte)
Label: f2mmdi6__3_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmdi6__3:

1. SECTION: DISTRIBUTOR
2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Federal (explicit reference))

f2mmdi6__4

a. Distrib base cost includes taxes: Any stamps required by law

Type: numeric (byte)
Label: f2mmdi6__4_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmdi6__4:

1. SECTION: DISTRIBUTOR
2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Any stamps required by law (no explicit mention of state, fed, or local))

f2mmdi6__5

a. Distrib base cost includes taxes: Other

Type: numeric (byte)
Label: f2mmdi6__5_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmdi6__5:

1. SECTION: DISTRIBUTOR

2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Other)

f2mmdi7

Distributor Base Cost Other Included Tax Description

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

Value	Frequency	Percent
.	561	100.00

f2mmdi7:

1. SECTION: DISTRIBUTOR

f2mmdi8

b. How much of the taxes are included in the distributor base cost?

Type: numeric (byte)
 Label: f2mmdi8_
 Range: [1, 1]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 550/561

Value	Label	Frequency	Percent
1	100%	11	1.96
.n	Not Applicable	550	98.04

f2mmdi8:

1. SECTION: DISTRIBUTOR

f2mmdi9

Amount of taxes included in distributor base cost:

Type: numeric (byte)
 Label: f2mmdi9_
 Range: [, .]
 Unique values: 0
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmdi9:

1. SECTION: DISTRIBUTOR

f2mmdi10__1

4. Distributor base cost includes markups of: Wholesaler

Type: numeric (byte)
Label: f2mmdi10__1_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mmdi10__1:

1. SECTION: DISTRIBUTOR

2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Wholesaler)

f2mmdi10__2

4. Distributor base cost includes markups of: Retailer

Type: numeric (byte)
Label: f2mmdi10__2_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmdi10__2:

1. SECTION: DISTRIBUTOR
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Retailer)

f2mmdi10__3

4. Distributor base cost includes markups of: Stamping Agent

Type: numeric (byte)
Label: f2mmdi10__3_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmdi10__3:

1. SECTION: DISTRIBUTOR
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Stamping Agent)

f2mmdi10__4

4. Distributor base cost includes markups of: Distributor

Type: numeric (byte)
Label: f2mmdi10__4_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mmdi10__4:

1. SECTION: DISTRIBUTOR
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Distributor)

f2mmdi10__5

4. Distributor base cost includes markups of: Dealer

Type: numeric (byte)
Label: f2mmdi10__5_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmdi10__5:

1. SECTION: DISTRIBUTOR
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Dealer)

f2mmdi10__6

4. Distributor base cost includes markups of: Other

Type: numeric (byte)
Label: f2mmdi10__6_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmdi10__6:

1. SECTION: DISTRIBUTOR
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Other)

f2mmdi11**Describe Wholesaler Markup for Distributor Base Cost:**

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

Value	Frequency	Percent
	561	100.00

f2mmdi11:

1. SECTION: DISTRIBUTOR

f2mmdi12**Describe Retailer Markup for Distributor Base Cost:**

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

Value	Frequency	Percent
.	561	100.00

f2mmdi12:

1. SECTION: DISTRIBUTOR

f2mmdi13**Describe Stamping Agent Markup for Distributor Base Cost:**

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

Value	Frequency	Percent
.	561	100.00

f2mmdi13:

1. SECTION: DISTRIBUTOR

f2mmdi14**Describe Distributor Markup for Distributor Base Cost:**

Type: string (str6)
 Missing "": 506/561
 Unique values: 4

Value	Frequency	Percent
	506	90.20
3%	11	1.96
4%	11	1.96
4.875%	11	1.96
6%	22	3.92

f2mmdi14:

1. SECTION: DISTRIBUTOR

f2mmdi15

Describe Dealer Markup for Distributor Base Cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmdi15:

1. SECTION: DISTRIBUTOR

f2mmdi16

Describe Other Party for Distributor Base Cost Markups:

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

Value	Frequency	Percent
.	561	100.00

f2mmdi16:

1. SECTION: DISTRIBUTOR

f2mmdi17

Describe Other Party Markup for Distributor Base Cost:

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

Value	Frequency	Percent
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.	561	100.00
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f2mmdi17:

1. SECTION: DISTRIBUTOR

f2mmdi18

5. Are trade discounts subtracted from distributor base cost?

Type: numeric (byte)
 Label: f2mmdi18_
 Range: [0, 1]
 Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 506/561

Value	Label	Frequency	Percent
0	No	33	5.88
1	Yes	22	3.92
.n	Not Applicable	506	90.20

f2mmdi18:

1. SECTION: DISTRIBUTOR

f2mmdi19**a. Distributor: Do trade discounts include customary cash discounts?**

Type: numeric (byte)
 Label: f2mmdi19_
 Range: [0, 1]
 Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 539/561

Value	Label	Frequency	Percent
0	No	11	1.96
1	Yes	11	1.96
.n	Not Applicable	539	96.08

f2mmdi19:

1. SECTION: DISTRIBUTOR

f2mmdi20**b. Distributor: Is there a presumed or set amount for trade discounts?**

Type: numeric (byte)
 Label: f2mmdi20_
 Range: [0, 0]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 539/561

Value	Label	Frequency	Percent
0	No	22	3.92
.n	Not Applicable	539	96.08

f2mmdi20:

1. SECTION: DISTRIBUTOR

f2mmdi21**Distributor: Describe Trade Discounts Set Amount or Percentage:**

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

Value	Frequency	Percent
.	561	100.00

f2mmdi21:

1. SECTION: DISTRIBUTOR

f2mmdi22

c. Distributor: What are the trade discounts removed from?

Type: numeric (byte)
Label: f2mmdi22_
Range: [2, 2]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 539/561

Value	Label	Frequency	Percent
2	Invoice or Replacement Cost	22	3.92
.n	Not Applicable	539	96.08

f2mmdi22:

1. SECTION: DISTRIBUTOR

f2mmdi23

Distributor: Trade Discounts Removed from Other Description:

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

Value	Frequency	Percent
.	561	100.00

f2mmdi23:

1. SECTION: DISTRIBUTOR

f2mmdi24

6. Does the distributor cost include cartage costs?

Type: numeric (byte)
Label: f2mmdi24_
Range: [0, 1]
Unique values: 2
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 506/561

Value	Label	Frequency	Percent
0	No	22	3.92
1	Yes	33	5.88
.n	Not Applicable	506	90.20

f2mmdi24:

1. SECTION: DISTRIBUTOR

f2mmdi25

a. Are cartage costs only included if performed/paid for by distrib?

Type: numeric (byte)
Label: f2mmdi25_
Range: [1, 1]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 528/561

Value	Label	Frequency	Percent
1	Yes	33	5.88
.n	Not Applicable	528	94.12

f2mmdi25:

1. SECTION: DISTRIBUTOR

2. Long Description: a. Are cartage costs only included if performed or paid for by the distributor?

f2mmdi26**b. Is there a set amount or percentage for distributor cartage costs?**

Type: numeric (byte)
 Label: f2mmdi26_
 Range: [0, 1]
 Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 528/561

Value	Label	Frequency	Percent
0	No	11	1.96
1	Yes	22	3.92
.n	Not Applicable	528	94.12

f2mmdi26:

1. SECTION: DISTRIBUTOR

f2mmdi27**Describe Distributor Cartage Costs Set Amount or Percentage:**

Type: string (str5)
 Missing "": 539/561
 Unique values: 2

Value	Frequency	Percent
	539	96.08
0.50%	11	1.96
0.75%	11	1.96

f2mmdi27:

1. SECTION: DISTRIBUTOR

f2mmdi28**7. Does the distributor cost include a specific dollar amount?**

Type: numeric (byte)
 Label: f2mmdi28_
 Range: [0, 0]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 506/561

Value	Label	Frequency	Percent
0	No	55	9.80
.n	Not Applicable	506	90.20

f2mmdi28:

1. SECTION: DISTRIBUTOR

f2mmdi29

Describe dollar amount included in distributor cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmdi29:

1. SECTION: DISTRIBUTOR

f2mmdi30

8. Does the distributor cost include any other elements not listed?

Type: numeric (byte)
Label: f2mmdi30_
Range: [0, 1]
Unique values: 2
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 506/561

Value	Label	Frequency	Percent
0	No	44	7.84
1	Yes	11	1.96
.n	Not Applicable	506	90.20

f2mmdi30:

1. SECTION: DISTRIBUTOR

f2mmdi31**Describe Other Elements Included in Distributor Cost**

Type: string (str38)
 Missing "": 550/561
 Unique values: 1

Value	Frequency	Percent
	550	98.04
freight charges not otherwise included	11	1.96

f2mmdi31:

1. SECTION: DISTRIBUTOR

f2mmdi32**9. Distributor: Is there a MP for sales to the same type of vendor?**

Type: numeric (byte)
 Label: f2mmdi32_
 Range: [0, 1]
 Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 506/561

Value	Label	Frequency	Percent
0	No	22	3.92
1	Yes	33	5.88
.n	Not Applicable	506	90.20

f2mmdi32:

1. SECTION: DISTRIBUTOR

2. Long Description: 9. Is there a specific minimum price for sales to the same type of vendor (i.e. retailer sales to other retailers)?

f2mmdi33

a. Distributor: How is the minimum price for these sales determined?

Type: numeric (byte)
 Label: f2mmdi33_
 Range: [2, 2]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 528/561

Value	Label	Frequency	Percent
2	No Markup Applied (base cost only)	33	5.88
.n	Not Applicable	528	94.12

f2mmdi33:

1. SECTION: DISTRIBUTOR

f2mmdi34

Distributor: MP for Sales to the Same Type of Vendor Markup Applied:

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

Value	Frequency	Percent
.	561	100.00

f2mmdi34:

1. SECTION: DISTRIBUTOR

f2mmdi35

10. Distributor: Is there a different markup for chain store sales?

Type: numeric (byte)
 Label: f2mmdi35_
 Range: [0, 0]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 506/561

Value	Label	Frequency	Percent
0	No	55	9.80
.n	Not Applicable	506	90.20

f2mmdi35:

1. SECTION: DISTRIBUTOR

2. Long Description: 10. Distributor: Is there a different cost of doing business or markup for sales to chain stores?

f2mmdi36
Distributor: Describe Markup Percentage for Chain Store Sales:

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

Value	Frequency	Percent
.	561	100.00

f2mmdi36:

1. SECTION: DISTRIBUTOR

f2mmdi37
11. Does law address situations where Distributor acts as Retailer?

Type: numeric (byte)
 Label: f2mmdi37_
 Range: [0, 1]
 Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 506/561

Value	Label	Frequency	Percent
0	No	44	7.84
1	Yes	11	1.96
.n	Not Applicable	506	90.20

f2mmdi37:

1. SECTION: DISTRIBUTOR

2. Long Description: 11. Does the law address situations where a Distributor acts as a Retailer?

f2mmdi38
a. Where Distributor acts as a Retailer, what is the distributors MP?

Type: numeric (byte)
 Label: f2mmdi38_
 Range: [3, 3]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 550/561

Value	Label	Frequency	Percent
3	Other	11	1.96

.n	Not Applicable	550	98.04
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f2mmdi38:

- SECTION: DISTRIBUTOR
- Long Description: a. Where a Distributor acts as a Retailer, what is the distributors minimum price?

f2mmdi39

Min Price Where Distributor Acts as a Retailer Other Description:

Type: string (str31)
 Missing "": 550/561
 Unique values: 1

Value	Frequency	Percent
	550	98.04
Equal to the Cost to the Dealer	11	1.96

f2mmdi39:

- SECTION: DISTRIBUTOR

f2mmdi40

11. Distributor Acts as a Retailer Citation

Type: string (str47)
 Missing "": 550/561
 Unique values: 3

Value	Frequency	Percent
	550	98.04
Conn. Gen. Stat. § 12-326a	5	0.89
Conn. Gen. Stat. § 12-326a	2	0.36
Wis. Adm. Code ATCP 105.08 Wis. Stat. § 100.30	4	0.71

f2mmdi40:

- SECTION: DISTRIBUTOR

Any Person

f2mmap1

1. Does the state define a minimum cost to any person?

Type: numeric (byte)
 Label: f2mmap1_
 Range: [., .]
 Unique values: 0
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmap1:

1. SECTION: ANY PERSON

f2mmap2

1. Min Cost to Any Person Citation

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

Value	Frequency	Percent
.	561	100.00

f2mmap2:

1. SECTION: ANY PERSON

f2mmap3

2. What is the base cost of this product for any person?

Type: numeric (byte)
 Label: f2mmap3_
 Range: [., .]
 Unique values: 0
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmap3:

1. SECTION: ANY PERSON

f2mmap4

Any Person Base Cost Definition Other Description:

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

Value	Frequency	Percent
.	561	100.00

f2mmap4:

1. SECTION: ANY PERSON

f2mmap5

3. Does the any person cost include taxes?

Type: numeric (byte)
 Label: f2mmap5_
 Range: [., .]
 Unique values: 0
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmap5:

1. SECTION: ANY PERSON

f2mmap6__1**a. Any person base cost includes taxes: State (explicit reference)**

Type: numeric (byte)
Label: f2mmap6__1_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmap6__1:

1. SECTION: ANY PERSON
 2. Long Description: a. Which taxes are included? (Select all that apply) (choice=State (explicit reference))
-

f2mmap6__2**a. Any person base cost includes taxes: Local (explicit reference)**

Type: numeric (byte)
Label: f2mmap6__2_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmap6__2:

1. SECTION: ANY PERSON
 2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Local (explicit reference))
-

f2mmap6__3**a. Any person base cost includes taxes: Federal (explct reference)**

Type: numeric (byte)
 Label: f2mmap6__3_
 Range: [0, 0]
 Unique values: 1
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmap6__3:

1. SECTION: ANY PERSON
2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Federal (explicit reference))

f2mmap6__4**a. Any person base cost includes taxes: Any stamps required by law**

Type: numeric (byte)
 Label: f2mmap6__4_
 Range: [0, 0]
 Unique values: 1
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmap6__4:

1. SECTION: ANY PERSON
2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Any stamps required by law (no explicit mention of state, fed, or local))

f2mmap6__5**a. Any person base cost includes taxes: Other**

Type: numeric (byte)
 Label: f2mmap6__5_
 Range: [0, 0]
 Unique values: 1
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmap6__5:

1. SECTION: ANY PERSON
2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Other)

f2mmap7
Any Person Base Cost Other Included Tax Description

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

Value	Frequency	Percent
.	561	100.00

f2mmap7:
 1. SECTION: ANY PERSON

f2mmap8
b. How much of the taxes are included in the any person base cost?

Type: numeric (byte)
 Label: f2mmap8_
 Range: [., .]
 Unique values: 0
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmap8:
 1. SECTION: ANY PERSON

f2mmap9

Amount of taxes included in the any person base cost:

Type: numeric (byte)
 Label: f2mmap9_
 Range: [., .]
 Unique values: 0
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmap9:

- SECTION: ANY PERSON

f2mmap10__1

4. Any person base cost includes markups of: Wholesaler

Type: numeric (byte)
 Label: f2mmap10__1_
 Range: [0, 0]
 Unique values: 1
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmap10__1:

- SECTION: ANY PERSON
- Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Wholesaler)

f2mmap10__2

4. Any person base cost includes markups of: Retailer

Type: numeric (byte)
 Label: f2mmap10__2_
 Range: [0, 0]
 Unique values: 1
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmap10__2:

- SECTION: ANY PERSON
- Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Retailer)

f2mmap10__3

4. Any person base cost includes markups of: Stamping Agent

Type: numeric (byte)
Label: f2mmap10__3_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmap10__3:

1. SECTION: ANY PERSON
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Stamping Agent)

f2mmap10__4

4. Any person base cost includes markups of: Distributor

Type: numeric (byte)
Label: f2mmap10__4_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmap10__4:

1. SECTION: ANY PERSON
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Distributor)

f2mmap10__5

4. Any person base cost includes markups of: Dealer

Type: numeric (byte)
Label: f2mmap10__5_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmap10__5:

1. SECTION: ANY PERSON
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Dealer)

f2mmap10__6

4. Any person base cost includes markups of: Other

Type: numeric (byte)
 Label: f2mmap10__6_
 Range: [0, 0]
 Unique values: 1
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmap10__6:

- SECTION: ANY PERSON
- Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Other)

f2mmap11

Describe Wholesaler Markup for Any Person Base Cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmap11:

- SECTION: ANY PERSON

f2mmap12

Describe Retailer Markup for Any Person Base Cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmap12:

- SECTION: ANY PERSON

f2mmap13

Describe Stamping Agent Markup for Any Person Base Cost:

Type: numeric (byte)
 Range: [., .]

Unique values: 0
Missing .: 561/561

Value	Frequency	Percent
.	561	100.00

f2mmap13:

1. SECTION: ANY PERSON

f2mmap14

Describe Distributor Markup for Any Person Base Cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmap14:

1. SECTION: ANY PERSON

f2mmap15

Describe Dealer Markup for Any Person Base Cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmap15:

1. SECTION: ANY PERSON

f2mmap16

Describe Other Party for Any Person Base Cost Markups:

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

Value	Frequency	Percent
.	561	100.00

f2mmap16:

1. SECTION: ANY PERSON

f2mmap17

Describe Other Party Markup for Any Person Base Cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmap17:

1. SECTION: ANY PERSON

f2mmap18

5. Are trade discounts subtracted from the any person base cost?

Type: numeric (byte)
Label: f2mmap18_
Range: [., .]
Unique values: 0
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmap18:

1. SECTION: ANY PERSON

f2mmap19

a. Any Person: Do trade discounts include customary cash discounts?

Type: numeric (byte)
Label: f2mmap19_
Range: [., .]
Unique values: 0
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmap19:

1. SECTION: ANY PERSON

f2mmap20**b. Any Person: Is there a presumed or set amount for trade discounts?**

Type: numeric (byte)
 Label: f2mmap20_
 Range: [, .]
 Unique values: 0
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmap20:

1. SECTION: ANY PERSON

f2mmap21**Any Person: Describe Trade Discounts Set Amount or Percentage:**

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

Value	Frequency	Percent
.	561	100.00

f2mmap21:

1. SECTION: ANY PERSON

f2mmap22**c. Any Person: What are the trade discounts removed from?**

Type: numeric (byte)
 Label: f2mmap22_
 Range: [, .]
 Unique values: 0
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmap22:

1. SECTION: ANY PERSON

f2mmap23

Any Person: Trade Discounts Removed from Other Description:

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

Value	Frequency	Percent
.	561	100.00

f2mmap23:

1. SECTION: ANY PERSON

f2mmap24

6. Does the any person cost include cartage costs?

Type: numeric (byte)
 Label: f2mmap24_
 Range: [, .]
 Unique values: 0
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmap24:

1. SECTION: ANY PERSON

f2mmap25**a. AP: Are cartage costs only included if performed/paid for by party?**

Type: numeric (byte)
 Label: f2mmap25_
 Range: [, .]
 Unique values: 0
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmap25:

- SECTION: ANY PERSON
- Long Description: a. Any Person: Are cartage costs only included if performed or paid for by this party?

f2mmap26**b. Any Person: Is there a set amount or percentage for cartage costs?**

Type: numeric (byte)
 Label: f2mmap26_
 Range: [, .]
 Unique values: 0
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmap26:

- SECTION: ANY PERSON

f2mmap27**Describe Any Person Cartage Costs Set Amount or Percentage:**

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

Value	Frequency	Percent
.	561	100.00

f2mmap27:

- SECTION: ANY PERSON

f2mmap28

7. Does the any person cost include a specific dollar amount?

Type: numeric (byte)
 Label: f2mmap28_
 Range: [., .]
 Unique values: 0
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmap28:

1. SECTION: ANY PERSON

f2mmap29

Describe dollar amount included in any person cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmap29:

1. SECTION: ANY PERSON

f2mmap30**8. Does the any person cost include any other elements not listed?**

Type: numeric (byte)
 Label: f2mmap30_
 Range: [., .]
 Unique values: 0
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmap30:

1. SECTION: ANY PERSON

f2mmap31**Describe Other Elements Included in Any Person Cost**

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

Value	Frequency	Percent
.	561	100.00

f2mmap31:

1. SECTION: ANY PERSON

f2mmap32**9. Any Person: Is there a MP for sales to the same type of vendor?**

Type: numeric (byte)
 Label: f2mmap32_
 Range: [., .]
 Unique values: 0
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmap32:

1. SECTION: ANY PERSON

2. Long Description: 9. Is there a specific minimum price for sales to the same type of vendor (i.e. retailer sales to other retailers)?

f2mmap33

a. Any Person: How is the minimum price for these sales determined?

Type: numeric (byte)
Label: f2mmap33_
Range: [., .]
Unique values: 0
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmap33:

1. SECTION: ANY PERSON

f2mmap34

Any Person MP for Sales to the Same Type of Vendor Markup Applied:

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

Value	Frequency	Percent
.	561	100.00

f2mmap34:

1. SECTION: ANY PERSON

f2mmap35**10. Any Person: Is there a different markup for chain store sales?**

Type: numeric (byte)
 Label: f2mmap35_
 Range: [, .]
 Unique values: 0
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmap35:

1. SECTION: ANY PERSON
2. Long Description: 10. Is there a different cost of doing business or markup for sales to chain stores?

f2mmap36**Any Person: Describe Markup Percentage for Chain Store Sales:**

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

Value	Frequency	Percent
.	561	100.00

f2mmap36:

1. SECTION: ANY PERSON

f2mmap37**11. AP: Does law address situations where Distrib acts as Retailer?**

Type: numeric (byte)
 Label: f2mmap37_
 Range: [, .]
 Unique values: 0
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmap37:

1. SECTION: ANY PERSON

2. Long Description: 11. AP: Does the law address situations where a Distributor acts as a Retailer?

f2mmap38

a. AP: Where Distrib acts as Retailer, what is the distribs MP?

Type: numeric (byte)
Label: f2mmap38_
Range: [., .]
Unique values: 0
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmap38:

1. SECTION: ANY PERSON
2. Long Description: a. AP: Where a Distributor acts as a Retailer, what is the distributors MP?

f2mmap39

Any Person: MP where Distrib Acts as Retailer Other Description:

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

Value	Frequency	Percent
.	561	100.00

f2mmap39:

1. SECTION: ANY PERSON
-

f2mmap40

11. Any Person: Distributor Acts as a Retailer Citation

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

Value	Frequency	Percent
.	561	100.00

f2mmap40:

1. SECTION: ANY PERSON

Manufacturer

f2mmm1

1. Does the state define a minimum cost to Integrated Manufacturers?

Type: numeric (byte)
Label: f2mmm1_
Range: [1, 1]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 539/561

Value	Label	Frequency	Percent
1	Yes	22	3.92
.n	Not Applicable	539	96.08

f2mmm1:

1. SECTION: MANUFACTURER

2. Long Description: 1. Does the state define a minimum cost to manufacturers who act as both wholesalers and retailers (Integrated Manufacturers)?

f2mmm2

1. Min Cost to Integrated Manufacturers Citation

Type: string (str35)
Missing "": 550/561
Unique values: 2

Value	Frequency	Percent
	550	98.04
10 M.R.S. § 1202	7	1.25
10 M.R.S. § 1202 (cost to be added)	4	0.71

f2mmm2:

1. SECTION: MANUFACTURER

f2mmmf3

2. What is the base cost of this product for integrated manufacturers?

Type: numeric (byte)
 Label: f2mmmf3_
 Range: [2, 6]
 Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 539/561

Value	Label	Frequency	Percent
2	Invoice or Replacement Cost	11	1.96
6	Selling Price to other Retailers	11	1.96
.n	Not Applicable	539	96.08

f2mmmf3:

1. SECTION: MANUFACTURER

f2mmmf4

Integrated Manufacturers Base Cost Definition Other Description:

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

Value	Frequency	Percent
.	561	100.00

f2mmmf4:

1. SECTION: MANUFACTURER

f2mmmf5

3. Does the integrated manufacturers cost include taxes?

Type: numeric (byte)
 Label: f2mmmf5_
 Range: [0, 0]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 539/561

Value	Label	Frequency	Percent
0	No	22	3.92

.n	Not Applicable	539	96.08
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f2mmmf5:

- SECTION: MANUFACTURER

f2mmmf6__1

a. Manufs base cost includes taxes: State (explicit reference)

Type: numeric (byte)
 Label: f2mmmf6__1_
 Range: [0, 0]
 Unique values: 1
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmmf6__1:

- SECTION: MANUFACTURER
- Long Description: a. Which taxes are included? (Select all that apply) (choice=State (explicit reference))

f2mmmf6__2

a. Manufs base cost includes taxes: Local (explicit reference)

Type: numeric (byte)
 Label: f2mmmf6__2_
 Range: [0, 0]
 Unique values: 1
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmmf6__2:

- SECTION: MANUFACTURER
- Long Description: a. Which taxes are included? (Select all that apply) (choice=Local (explicit reference))

f2mmmf6__3

a. Manufs base cost includes taxes: Federal (explicit reference)

Type: numeric (byte)
 Label: f2mmmf6__3_
 Range: [0, 0]
 Unique values: 1
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmmf6__3:

1. SECTION: MANUFACTURER
2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Federal (explicit reference))

f2mmmf6__4

a. Manufs base cost includes taxes: Any stamps required by law

Type: numeric (byte)
Label: f2mmmf6__4_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmmf6__4:

1. SECTION: MANUFACTURER
2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Any stamps required by law (no explicit mention of state, fed, or local))

f2mmmf6__5

a. Manufs base cost includes taxes: Other

Type: numeric (byte)
Label: f2mmmf6__5_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmmf6__5:

1. SECTION: MANUFACTURER
2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Other)

f2mmmf7

Manufacturers Base Cost Other Included Tax Description

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

Value	Frequency	Percent
.	561	100.00

f2mmmf7:

1. SECTION: MANUFACTURER

f2mmmf8

b. How much of the taxes are included in manufacturers base cost?

Type: numeric (byte)
Label: f2mmmf8_
Range: [, .]
Unique values: 0
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmmf8:

1. SECTION: MANUFACTURER

f2mmmf9

Amount of taxes included in manufacturers base cost:

Type: numeric (byte)
Label: f2mmmf9_
Range: [, .]
Unique values: 0
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmmf9:

1. SECTION: MANUFACTURER

f2mmmf10__1

4. Manufacturers base cost includes markups of: Wholesaler

Type: numeric (byte)
Label: f2mmmf10__1_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mmmf10__1:

1. SECTION: MANUFACTURER

2. Long Description: 4. Which party's costs of doing business (markups) are included? (choice=Wholesaler)

f2mmmf10__2

4. Manufacturers base cost includes markups of: Retailer

Type: numeric (byte)
Label: f2mmmf10__2_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mmmf10__2:

1. SECTION: MANUFACTURER
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Retailer)

f2mmmf10__3

4. Manufacturers base cost includes markups of: Stamping Agent

Type: numeric (byte)
Label: f2mmmf10__3_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmmf10__3:

1. SECTION: MANUFACTURER
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Stamping Agent)

f2mmmf10__4

4. Manufacturers base cost includes markups of: Distributor

Type: numeric (byte)
Label: f2mmmf10__4_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmmf10__4:

1. SECTION: MANUFACTURER
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Distributor)

f2mmmf10__5

4. Manufacturers base cost includes markups of: Dealer

Type: numeric (byte)
Label: f2mmmf10__5_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmmf10__5:

1. SECTION: MANUFACTURER
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Dealer)

f2mmmf10__6

4. Manufacturers base cost includes markups of: Other

Type: numeric (byte)
Label: f2mmmf10__6_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmmf10__6:

1. SECTION: MANUFACTURER
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Other)

f2mmmf11

Describe Wholesaler Markup for Manufacturers Base Cost:

Type: string (str2)
Missing "": 539/561
Unique values: 2

Value	Frequency	Percent
	539	96.08
2%	11	1.96
3%	11	1.96

f2mmmf11:

1. SECTION: MANUFACTURER

f2mmmf12

Describe Retailer Markup for Manufacturers Base Cost:

Type: string (str2)
Missing "": 539/561
Unique values: 1

Value	Frequency	Percent
	539	96.08
6%	22	3.92

f2mmmf12:

1. SECTION: MANUFACTURER

f2mmmf13

Describe Stamping Agent Markup for Manufacturers Base Cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmmf13:

1. SECTION: MANUFACTURER

f2mmmf14

Describe Distributor Markup for Manufacturers Base Cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmmf14:

1. SECTION: MANUFACTURER

f2mmmf15

Describe Dealer Markup for Manufacturers Base Cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmmf15:

1. SECTION: MANUFACTURER

f2mmmf16

Describe Other Party for Manufacturers Base Cost Markups:

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

Value	Frequency	Percent
.	561	100.00

f2mmmf16:

1. SECTION: MANUFACTURER

f2mmmf17

Describe Other Party Markup for Manufacturers Base Cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmmf17:

1. SECTION: MANUFACTURER

f2mmmf18

Are the above costs compounded when calculating the MP to the manuf?

Type: numeric (byte)
 Label: f2mmmf18_
 Range: [0, 1]
 Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 539/561

Value	Label	Frequency	Percent
0	No	11	1.96
1	Yes	11	1.96
.n	Not Applicable	539	96.08

f2mmmf18:

1. SECTION: MANUFACTURER
2. Long Description: Are the above costs compounded when calculating the minimum price to the manufacturer?

f2mmmf19

5. Are trade discounts subtracted from manufacturer base cost?

Type: numeric (byte)
 Label: f2mmmf19_
 Range: [0, 1]
 Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 539/561

Value	Label	Frequency	Percent
0	No	11	1.96
1	Yes	11	1.96
.n	Not Applicable	539	96.08

f2mmmf19:

1. SECTION: MANUFACTURER

f2mmmf20

a. Manufacturer: Do trade discounts include customary cash discounts?

Type: numeric (byte)
 Label: f2mmmf20_
 Range: [0, 0]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 550/561

Value	Label	Frequency	Percent
0	No	11	1.96
.n	Not Applicable	550	98.04

f2mmmf20:

- SECTION: MANUFACTURER

f2mmmf21

b. Manufacturer: Is there a presumed/set amount for trade discounts?

Type: numeric (byte)
 Label: f2mmmf21_
 Range: [0, 0]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 550/561

Value	Label	Frequency	Percent
0	No	11	1.96
.n	Not Applicable	550	98.04

f2mmmf21:

- SECTION: MANUFACTURER
- Long Description: b. Manufacturer: Is there a presumed or set amount for trade discounts?

f2mmmf22

Manufacturer: Describe Trade Discounts Set Amount or Percentage:

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

Value	Frequency	Percent
.	561	100.00

f2mmmf22:

- SECTION: MANUFACTURER

f2mmmf23

c. Manufacturer: What are the trade discounts removed from?

Type: numeric (byte)
 Label: f2mmmf23_
 Range: [2, 2]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 550/561

Value	Label	Frequency	Percent
2	Invoice or Replacement Cost	11	1.96
.n	Not Applicable	550	98.04

f2mmmf23:

1. SECTION: MANUFACTURER

f2mmmf24

Manufacturer: Trade Discounts Removed from Other Description

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

Value	Frequency	Percent
.	561	100.00

f2mmmf24:

1. SECTION: MANUFACTURER

f2mmmf25

6. Does the manufacturer cost include cartage costs?

Type: numeric (byte)
 Label: f2mmmf25_
 Range: [0, 1]
 Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 539/561

Value	Label	Frequency	Percent
0	No	11	1.96
1	Yes	11	1.96
.n	Not Applicable	539	96.08

f2mmmf25:

1. SECTION: MANUFACTURER

f2mmmf26

a. Are cartage costs only included if performed/paid for by manuf?

Type: numeric (byte)
 Label: f2mmmf26_
 Range: [1, 1]
 Unique values: 1

Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 550/561

Value	Label	Frequency	Percent
1	Yes	11	1.96
.n	Not Applicable	550	98.04

f2mmmf26:

- SECTION: MANUFACTURER
- Long Description: a. Are cartage costs only included if performed or paid for by this party?

f2mmmf27

b. Is there a set amount or percentage for manufacturer cartage costs?

Type: numeric (byte)
 Label: f2mmmf27_
 Range: [1, 1]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 550/561

Value	Label	Frequency	Percent
1	Yes	11	1.96
.n	Not Applicable	550	98.04

f2mmmf27:

- SECTION: MANUFACTURER

f2mmmf28

Describe Manufacturer Cartage Costs Set Amount or Percentage:

Type: string (str5)
 Missing "": 550/561
 Unique values: 1

Value	Frequency	Percent
	550	98.04
0.75%	11	1.96

f2mmmf28:

- SECTION: MANUFACTURER

f2mmmf29

7. Does the manufacturer cost include a specific dollar amount?

Type: numeric (byte)
Label: f2mmmf29_
Range: [0, 0]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 539/561

Value	Label	Frequency	Percent
0	No	22	3.92
.n	Not Applicable	539	96.08

f2mmmf29:

1. SECTION: MANUFACTURER

f2mmmf30

Describe dollar amount included in manufacturer cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmmf30:

1. SECTION: MANUFACTURER

f2mmmf31

8. Does the manufacturer cost include any other elements not listed?

Type: numeric (byte)
Label: f2mmmf31_
Range: [0, 1]
Unique values: 2
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 539/561

Value	Label	Frequency	Percent
0	No	11	1.96
1	Yes	11	1.96
.n	Not Applicable	539	96.08

f2mmmf31:

1. SECTION: MANUFACTURER

f2mmmf32**Describe Other Elements Included in Manufacturer Cost**

Type: string (str38)
 Missing "": 550/561
 Unique values: 1

Value	Frequency	Percent
	550	98.04
freight charges not otherwise included	11	1.96

f2mmmf32:

1. SECTION: MANUFACTURER

f2mmmf33**9. Manufacturer: Is there a MP for sales to the same type of vendor?**

Type: numeric (byte)
 Label: f2mmmf33_
 Range: [0, 0]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 539/561

Value	Label	Frequency	Percent
0	No	22	3.92
.n	Not Applicable	539	96.08

f2mmmf33:

1. SECTION: MANUFACTURER

2. Long Description: 9. Is there a specific minimum price for sales to the same type of vendor (i.e. retailer sales to other retailers)?

f2mmmf34**a. Manufacturer: How is the minimum price for these sales determined?**

Type: numeric (byte)
 Label: f2mmmf34_
 Range: [., .]
 Unique values: 0
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmmf34:

1. SECTION: MANUFACTURER

f2mmmf35

Manufacturer: MP for Sales to Same Type of Vendor Markup Applied:

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

Value	Frequency	Percent
.	561	100.00

f2mmmf35:

1. SECTION: MANUFACTURER

2. Long Description: Min Price for Sales to the Same Type of Vendor Markup Applied Description:

f2mmmf36

10. Manufacturer: Is there a different markup for chain store sales?

Type: numeric (byte)
Label: f2mmmf36_
Range: [0, 0]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 539/561

Value	Label	Frequency	Percent
0	No	22	3.92
.n	Not Applicable	539	96.08

f2mmmf36:

1. SECTION: MANUFACTURER

2. Long Description: 10. Is there a different cost of doing business or markup for chain store sales?

f2mmmf37

Manufacturer: Describe Markup Percentage for Chain Store Sales:

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

Value	Frequency	Percent
.	561	100.00

f2mmmf37:

1. SECTION: MANUFACTURER

f2mmmf38

10. Manufacturer: Markup for Chain Store Sales Citation

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

Value	Frequency	Percent
.	561	100.00

f2mmmf38:

1. SECTION: MANUFACTURER

Other (Minimum Markup)

f2mmo1

1. Does the state define a minimum cost to an OTHER party?

Type: numeric (byte)
Label: f2mmo1_
Range: [1, 1]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 550/561

Value	Label	Frequency	Percent
1	Yes	11	1.96
.n	Not Applicable	550	98.04

f2mmo1:

1. SECTION: OTHER (MINIMUM MARKUP)

f2mmo2

Describe OTHER party for which min cost is defined:

Type: string (str17)
Missing "": 550/561
Unique values: 1

Value	Frequency	Percent
	550	98.04
Multiple Retailer	11	1.96

f2mmo2:

1. SECTION: OTHER (MINIMUM MARKUP)

f2mmo3**1. Min Cost to Other Party Citation**

Type: string (str28)
 Missing "": 554/561
 Unique values: 1

Value	Frequency	Percent
	554	98.75
(Wis. Adm. Code ATCP 105.08)	7	1.25

f2mmo3:

1. SECTION: OTHER (MINIMUM MARKUP)

f2mmo4**2. What is the base cost of this product for OTHER party?**

Type: numeric (byte)
 Label: f2mmo4_
 Range: [5, 5]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 550/561

Value	Label	Frequency	Percent
5	Manufacturers List Price	11	1.96
.n	Not Applicable	550	98.04

f2mmo4:

1. SECTION: OTHER (MINIMUM MARKUP)

f2mmo5**Other Party Base Cost Definition Other Description:**

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

Value	Frequency	Percent
.	561	100.00

f2mmo5:

1. SECTION: OTHER (MINIMUM MARKUP)

f2mmo6

3. Does the other party cost include taxes?

Type: numeric (byte)
Label: f2mmo6_
Range: [1, 1]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 550/561

Value	Label	Frequency	Percent
1	Yes	11	1.96
.n	Not Applicable	550	98.04

f2mmo6:

1. SECTION: OTHER (MINIMUM MARKUP)

f2mmo7__1

a. Other party base cost includes taxes: State (explicit reference)

Type: numeric (byte)
 Label: f2mmo7__1_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

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

f2mmo7__1:

1. SECTION: OTHER (MINIMUM MARKUP)
2. Long Description: a. Which taxes are included? (Select all that apply) (choice=State (explicit reference))

f2mmo7__2

a. Other party base cost includes taxes: Local (explicit reference)

Type: numeric (byte)
 Label: f2mmo7__2_
 Range: [0, 0]
 Unique values: 1
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmo7__2:

1. SECTION: OTHER (MINIMUM MARKUP)
2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Local (explicit reference))

f2mmo7__3

a. Other party base cost includes taxes: Federal (explicit reference)

Type: numeric (byte)
 Label: f2mmo7__3_
 Range: [0, 0]
 Unique values: 1
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmo7__3:

1. SECTION: OTHER (MINIMUM MARKUP)
2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Federal (explicit reference))

f2mmo7__4

a. Other party base cost includes taxes: Any stamps required by law

Type: numeric (byte)
Label: f2mmo7__4_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmo7__4:

1. SECTION: OTHER (MINIMUM MARKUP)
2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Any stamps required by law (no explicit mention of state, fed, or local))

f2mmo7__5

a. Other party base cost includes taxes: Other

Type: numeric (byte)
Label: f2mmo7__5_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmo7__5:

1. SECTION: OTHER (MINIMUM MARKUP)
2. Long Description: a. Which taxes are included? (Select all that apply) (choice=Other)

f2mmo8

Other Party Base Cost Other Included Tax Description

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

Value	Frequency	Percent
.	561	100.00

f2mmo8:

1. SECTION: OTHER (MINIMUM MARKUP)

f2mmo9

b. How much of the taxes are included in the other party base cost?

Type: numeric (byte)
 Label: f2mmo9_
 Range: [1, 1]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 550/561

Value	Label	Frequency	Percent
1	100%	11	1.96
.n	Not Applicable	550	98.04

f2mmo9:

1. SECTION: OTHER (MINIMUM MARKUP)

f2mmo10

Amount of taxes included in the other party base cost:

Type: numeric (byte)
 Label: f2mmo10_
 Range: [., .]
 Unique values: 0
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmo10:

1. SECTION: OTHER (MINIMUM MARKUP)

f2mmo11__1

4. OTHER party base cost includes markups of: Wholesaler

Type: numeric (byte)
 Label: f2mmo11__1_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

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

f2mmo11__1:

1. SECTION: OTHER (MINIMUM MARKUP)

2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Wholesaler)

f2mmo11__2

4. OTHER party base cost includes markups of: Retailer

Type: numeric (byte)
Label: f2mmo11__2_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2mmo11__2:

1. SECTION: OTHER (MINIMUM MARKUP)

2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Retailer)

f2mmo11__3

4. OTHER party base cost includes markups of: Stamping Agent

Type: numeric (byte)
Label: f2mmo11__3_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmo11__3:

1. SECTION: OTHER (MINIMUM MARKUP)
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Stamping Agent)

f2mmo11__4

4. OTHER party base cost includes markups of: Distributor

Type: numeric (byte)
Label: f2mmo11__4_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmo11__4:

1. SECTION: OTHER (MINIMUM MARKUP)
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Distributor)

f2mmo11__5

4. OTHER party base cost includes markups of: Dealer

Type: numeric (byte)
Label: f2mmo11__5_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmo11__5:

1. SECTION: OTHER (MINIMUM MARKUP)
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Dealer)

f2mmo11__6

4. OTHER party base cost includes markups of: Other

Type: numeric (byte)
Label: f2mmo11__6_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2mmo11__6:

1. SECTION: OTHER (MINIMUM MARKUP)
2. Long Description: 4. Which partys costs of doing business (markups) are included? (choice=Other)

f2mmo12

Describe Wholesaler Markup for OTHER Party Base Cost:

Type: string (str2)
Missing "": 550/561
Unique values: 1

Value	Frequency	Percent
	550	98.04
3%	11	1.96

f2mmo12:

1. SECTION: OTHER (MINIMUM MARKUP)

f2mmo13

Describe Retailer Markup for OTHER Party Base Cost:

Type: string (str2)
Missing "": 550/561
Unique values: 1

Value	Frequency	Percent
	550	98.04
6%	11	1.96

f2mmo13:

1. SECTION: OTHER (MINIMUM MARKUP)

f2mmo14

Describe Stamping Agent Markup for OTHER Party Base Cost:

Type: numeric (byte)
Range: [., .]
Unique values: 0

Missing .:

561/561

Value	Frequency	Percent
.	561	100.00

f2mmo14:

1. SECTION: OTHER (MINIMUM MARKUP)

f2mmo15

Describe Distributor Markup for OTHER Party Base Cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmo15:

1. SECTION: OTHER (MINIMUM MARKUP)

f2mmo16

Describe Dealer Markup for OTHER Party Base Cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmo16:

1. SECTION: OTHER (MINIMUM MARKUP)

f2mmo17

Describe Other Party for OTHER Party Base Cost Markups:

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

Value	Frequency	Percent
.	561	100.00

f2mmo17:

1. SECTION: OTHER (MINIMUM MARKUP)

f2mmo18

Describe Other Party Markup for OTHER Party Base Cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmo18:

1. SECTION: OTHER (MINIMUM MARKUP)

f2mmo19

Are above costs compounded when calculating the MP to the OTHER party?

Type: numeric (byte)
 Label: f2mmo19_
 Range: [1, 1]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 550/561

Value	Label	Frequency	Percent
1	Yes	11	1.96
.n	Not Applicable	550	98.04

f2mmo19:

1. SECTION: OTHER (MINIMUM MARKUP)

2. Long Description: Are the above costs compounded when calculating the minimum price to the OTHER party?

f2mmo20

5. Are trade discounts subtracted from the OTHER party base cost?

Type: numeric (byte)
 Label: f2mmo20_
 Range: [0, 0]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 550/561

Value	Label	Frequency	Percent
0	No	11	1.96
.n	Not Applicable	550	98.04

f2mmo20:

1. SECTION: OTHER (MINIMUM MARKUP)

f2mmo21

a. OTHER Party: Do trade discounts include customary cash discounts?

Type: numeric (byte)
Label: f2mmo21_
Range: [, .]
Unique values: 0
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmo21:

1. SECTION: OTHER (MINIMUM MARKUP)

f2mmo22

b. OTHER Party: Is there a presumed or set amount for trade discounts?

Type: numeric (byte)
Label: f2mmo22_
Range: [, .]
Unique values: 0
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmo22:

1. SECTION: OTHER (MINIMUM MARKUP)

f2mmo23

OTHER Party: Describe Trade Discounts Set Amount or Percentage:

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

Value	Frequency	Percent
.	561	100.00

f2mmo23:

1. SECTION: OTHER (MINIMUM MARKUP)

f2mmo24

c. OTHER Party: What are the trade discounts removed from?

Type: numeric (byte)
Label: f2mmo24_
Range: [, .]
Unique values: 0
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmo24:

1. SECTION: OTHER (MINIMUM MARKUP)

f2mmo25

OTHER Party: Trade Discounts Removed from Other Description:

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

Value	Frequency	Percent
.	561	100.00

f2mmo25:

1. SECTION: OTHER (MINIMUM MARKUP)

f2mmo26

6. Does the other party cost include cartage costs?

Type: numeric (byte)
Label: f2mmo26_
Range: [0, 0]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 550/561

Value	Label	Frequency	Percent
0	No	11	1.96
.n	Not Applicable	550	98.04

f2mmo26:

1. SECTION: OTHER (MINIMUM MARKUP)
-

f2mmo27

a. Are cartage costs only included if performed/paid for by OTHER party?

Type: numeric (byte)
 Label: f2mmo27_
 Range: [, .]
 Unique values: 0
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmo27:

- SECTION: OTHER (MINIMUM MARKUP)
- Long Description: a. Are cartage costs only included if performed or paid for by the OTHER party?

f2mmo28

b. Is there a set amount or percentage for OTHER party cartage costs?

Type: numeric (byte)
 Label: f2mmo28_
 Range: [, .]
 Unique values: 0
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmo28:

- SECTION: OTHER (MINIMUM MARKUP)

f2mmo29

Describe OTHER Party Cartage Costs Set Amount or Percentage:

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

Value	Frequency	Percent
.	561	100.00

f2mmo29:

- SECTION: OTHER (MINIMUM MARKUP)

f2mmo30

7. Does the OTHER party cost include a specific dollar amount?

Type: numeric (byte)
Label: f2mmo30_
Range: [0, 0]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 550/561

Value	Label	Frequency	Percent
0	No	11	1.96
.n	Not Applicable	550	98.04

f2mmo30:

1. SECTION: OTHER (MINIMUM MARKUP)

f2mmo31

Describe dollar amount included in OTHER party cost:

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

Value	Frequency	Percent
.	561	100.00

f2mmo31:

1. SECTION: OTHER (MINIMUM MARKUP)

f2mmo32

8. Does the OTHER party cost include any other elements not listed?

Type: numeric (byte)
Label: f2mmo32_
Range: [0, 0]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 550/561

Value	Label	Frequency	Percent
0	No	11	1.96
.n	Not Applicable	550	98.04

f2mmo32:

1. SECTION: OTHER (MINIMUM MARKUP)

f2mmo33

Describe Other Elements Included in OTHER party Cost

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

Value	Frequency	Percent
.	561	100.00

f2mmo33:

1. SECTION: OTHER (MINIMUM MARKUP)

f2mmo34

9. OTHER Party: Is there a MP for sales to the same type of vendor?

Type: numeric (byte)
Label: f2mmo34_
Range: [0, 0]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 550/561

Value	Label	Frequency	Percent
0	No	11	1.96
.n	Not Applicable	550	98.04

f2mmo34:

1. SECTION: OTHER (MINIMUM MARKUP)

2. Long Description: 9. Is there a specific minimum price for sales to the same type of vendor (i.e. retailer sales

to other retailers)?

f2mmo35

a. OTHER Party: How is the minimum price for these sales determined?

Type: numeric (byte)
Label: f2mmo35_
Range: [., .]
Unique values: 0
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmo35:

1. SECTION: OTHER (MINIMUM MARKUP)

f2mmo36

OTHER Party: MP for Sales to the Same Type of Vendor Markup Applied:

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

Value	Frequency	Percent
.	561	100.00

f2mmo36:

1. SECTION: OTHER (MINIMUM MARKUP)

f2mmo37

10. OTHER Party: Is there a different markup for chain store sales?

Type: numeric (byte)
Label: f2mmo37_
Range: [0, 0]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 550/561

Value	Label	Frequency	Percent
0	No	11	1.96
.n	Not Applicable	550	98.04

f2mmo37:

1. SECTION: OTHER (MINIMUM MARKUP)
2. Long Description: 10. Is there a different cost of doing business or markup for sales to chain stores?

f2mmo38

OTHER Party: Describe Markup Percentage for Chain Store Sales:

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

Value	Frequency	Percent
.	561	100.00

f2mmo38:

1. SECTION: OTHER (MINIMUM MARKUP)

f2mmo39

11. Does law address situations where OTHER party acts as retailer?

Type: numeric (byte)
Label: f2mmo39_
Range: [0, 0]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 550/561

Value	Label	Frequency	Percent
0	No	11	1.96
.n	Not Applicable	550	98.04

f2mmo39:

1. SECTION: OTHER (MINIMUM MARKUP)
2. Long Description: 11. Does the law address situations where the OTHER party acts as a retailer (sells direct

to consumer)?

f2mmo40

a. How is the MP calculated where the OTHER party acts as a retailer?

Type: numeric (byte)
Label: f2mmo40_
Range: [, .]
Unique values: 0
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 561/561

Value	Label	Frequency	Percent
.n	Not Applicable	561	100.00

f2mmo40:

1. SECTION: OTHER (MINIMUM MARKUP)
2. Long Description: a. How is the minimum price calculated where the OTHER party acts as a retailer?

f2mmo41

Min Price Where the OTHER Party Acts as a Retailer Other Description:

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

Value	Frequency	Percent
.	561	100.00

f2mmo41:

1. SECTION: OTHER (MINIMUM MARKUP)

f2mmo42

11. OTHER Party Acts as a Retailer Citation

Type: string (str26)
Missing "": 557/561
Unique values: 1

Value	Frequency	Percent
	557	99.29
Wis. Adm. Code ATCP 105.08	4	0.71

f2mmo42:

1. SECTION: OTHER (MINIMUM MARKUP)
-

Below-Cost Sales

f2bc1

1. Does state permit rebate/coupon use resulting in below-cost sales?

Type: numeric (byte)
Label: f2bc1_
Range: [1, 3]
Unique values: 3
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 220/561

Value	Label	Frequency	Percent
1	Yes	99	17.65
2	No	99	17.65
3	Silent	143	25.49
.n	Not Applicable	220	39.22

f2bc1:

1. SECTION: BELOW-COST SALES

2. Long Description: 1. Does the state permit the use of rebates or coupons that result in below-cost sales?

f2bc2

1. Use of Rebates Resulting in Below-Cost Sales Permitted Citation

Type: string (str55)
Missing "": 439/561
Unique values: 23

Examples:

""

""

""

"72 P.S. § 217-A"

f2bc2:

1. SECTION: BELOW-COST SALES

f2bc3__1

a. Party can distribute coupons/rebates to the consumer: Manuf

Type: numeric (byte)
Label: f2bc3__1_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2bc3__1:

1. SECTION: BELOW-COST SALES

2. Long Description: a. Which of the following parties can distribute coupons, or rebates to the consumer?
(choice=Manufacturer)

f2bc3__2

a. Party can distribute coupons/rebates to the consumer: Wholesaler

Type: numeric (byte)
Label: f2bc3__2_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2bc3__2:

1. SECTION: BELOW-COST SALES

2. Long Description: a. Which of the following parties can distribute coupons, or rebates to the consumer?

(choice=Wholesaler)

f2bc3__3

a. Party can distribute coupons/rebates to the consumer: Dealer

Type: numeric (byte)
Label: f2bc3__3_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2bc3__3:

1. SECTION: BELOW-COST SALES

2. Long Description: a. Which of the following parties can distribute coupons, or rebates to the consumer?

(choice=Dealer)

f2bc3__4

a. Party can distribute coupons/rebates to the consumer: Distrib

Type: numeric (byte)
Label: f2bc3__4_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2bc3__4:

1. SECTION: BELOW-COST SALES

2. Long Description: a. Which of the following parties can distribute coupons, or rebates to the consumer?

(choice=Distributor)

f2bc3__5

a. Party can distribute coupons/rebates to the consumer: Retailer

Type: numeric (byte)
Label: f2bc3__5_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2bc3__5:

1. SECTION: BELOW-COST SALES

2. Long Description: a. Which of the following parties can distribute coupons, or rebates to the consumer?
(choice=Retailer)

f2bc3__6

a. Party can distribute coupons/rebates to the consumer: Agent

Type: numeric (byte)
Label: f2bc3__6_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2bc3__6:

1. SECTION: BELOW-COST SALES

2. Long Description: a. Which of the following parties can distribute coupons, or rebates to the consumer?
(choice=Agent)

f2bc3__7

a. Party can distribute coupons/rebates to the consumer: None

Type: numeric (byte)
Label: f2bc3__7_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2bc3__7:

1. SECTION: BELOW-COST SALES

2. Long Description: a. Which of the following parties can distribute coupons, or rebates to the consumer?
(choice=None)

f2bc3__8

a. Party can distribute coupons/rebates to the consumer: Silent

Type: numeric (byte)
Label: f2bc3__8_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2bc3__8:

1. SECTION: BELOW-COST SALES

2. Long Description: a. Which of the following parties can distribute coupons, or rebates to the consumer?
(choice=Silent)

f2bc3__9

a. Party can distribute coupons/rebates to the consumer: Other

Type: numeric (byte)
 Label: f2bc3__9_
 Range: [0, 0]
 Unique values: 1
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2bc3__9:

1. SECTION: BELOW-COST SALES

2. Long Description: a. Which of the following parties can distribute coupons, or rebates to the consumer?
(choice=Other)

f2bc4

Party Can Distribute Coupons or Rebates Other Description:

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

Value	Frequency	Percent
.	561	100.00

f2bc4:

1. SECTION: BELOW-COST SALES

f2bc5

a. Parties That Can Distribute Coupons/Rebates to the Consumer Citation

Type: string (str69)
 Missing "": 504/561
 Unique values: 12

Value	Frequency	Percent
	504	89.84

316 NAC Ch. 57, § 015 316 NAC Ch. 57, § 016	4	0.71
61 Pa. Code § 76.3	7	1.25
701 IAC 84.4(421B) 701 IAC 84.3(421B)	1	0.18
701 IAC 84.4(421B) 701 IAC 84.3(421B)	6	1.07
A.C.A. § 4-75-709 (2005)	7	1.25
Conn. Gen. Stat. § 12-326e (2004)	5	0.89
Conn. Gen. Stat. § 12-326e (2004)	2	0.36
Md. COMMERCIAL LAW Code Ann. § 11-505	7	1.25
Tenn. Code Ann. § 47-25-310 Tenn. Comp. R. & Regs. R. 1320-4-3-.10	1	0.18
Tenn. Code Ann. § 47-25-310 Tenn. Comp. R. & Regs. R. 1320-4-3-.10	6	1.07
W. Va. CSR § 175-8-11	7	1.25
W. Va. Code St. R. § 175-8-11	4	0.71

f2bc5:

1. SECTION: BELOW-COST SALES

f2bc6__1

b. Party can RECEIVE coupons/rebates from manufacturer: Wholesaler

Type: numeric (byte)
Label: f2bc6__1_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2bc6__1:

1. SECTION: BELOW-COST SALES

2. Long Description: b. Which of the following parties can RECEIVE coupons, or rebates from the manufacturer: (choice=Wholesaler)

f2bc6__2

b. Party can RECEIVE coupons/rebates from manufacturer: Retailer

Type: numeric (byte)
Label: f2bc6__2_
Range: [0, 1]

Unique values: 2
Missing .: 0/561

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

f2bc6__2:

1. SECTION: BELOW-COST SALES
 2. Long Description: b. Which of the following parties can RECEIVE coupons, or rebates from the manufacturer:
(choice=Retailer)
-

f2bc6__3

b. Party can RECEIVE coupons/rebates from manufacturer: Consumer

Type: numeric (byte)
Label: f2bc6__3_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2bc6__3:

1. SECTION: BELOW-COST SALES
2. Long Description: b. Which of the following parties can RECEIVE coupons, or rebates from the manufacturer: (choice=Consumer)

f2bc6__4

b. Party can RECEIVE coupons/rebates from manufacturer: Distributor

Type: numeric (byte)
Label: f2bc6__4_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2bc6__4:

1. SECTION: BELOW-COST SALES
2. Long Description: b. Which of the following parties can RECEIVE coupons, or rebates from the manufacturer: (choice=Distributor)

f2bc6__5

b. Party can RECEIVE coupons/rebates from manufacturer: Dealer

Type: numeric (byte)
Label: f2bc6__5_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2bc6__5:

1. SECTION: BELOW-COST SALES

2. Long Description: b. Which of the following parties can RECEIVE coupons, or rebates from the manufacturer:
(choice=Dealer)

f2bc6__6

b. Party can RECEIVE coupons/rebates from manufacturer: Agent

Type: numeric (byte)
Label: f2bc6__6_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2bc6__6:

1. SECTION: BELOW-COST SALES

2. Long Description: b. Which of the following parties can RECEIVE coupons, or rebates from the manufacturer:
(choice=Agent)

f2bc6__7

b. Party can RECEIVE coupons/rebates from manufacturer: Silent

Type: numeric (byte)
Label: f2bc6__7_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2bc6__7:

1. SECTION: BELOW-COST SALES

2. Long Description: b. Which of the following parties can RECEIVE coupons, or rebates from the manufacturer:
(choice=Silent)

f2bc6__8

b. Party can RECEIVE coupons/rebates from manufacturer: Other

Type: numeric (byte)
Label: f2bc6__8_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2bc6__8:

1. SECTION: BELOW-COST SALES
2. Long Description: b. Which of the following parties can RECEIVE coupons, or rebates from the manufacturer: (choice=Other)

f2bc6__9

b. Party can RECEIVE coupons/rebates from manufacturer: None

Type: numeric (byte)
Label: f2bc6__9_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2bc6__9:

1. SECTION: BELOW-COST SALES
2. Long Description: b. Which of the following parties can RECEIVE coupons, or rebates from the manufacturer: (choice=None)

f2bc7

Party Can RECEIVE Coupons or Rebates Other Description:

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

Value	Frequency	Percent
.	561	100.00

f2bc7:

1. SECTION: BELOW-COST SALES

f2bc8

b. Parties That Can RECEIVE Coupons/Rebates from Manufacturer Citation

Type: string (str37)
Missing "": 522/561
Unique values: 8

Value	Frequency	Percent
	522	93.05
316 NAC Ch. 57, § 015	4	0.71
72 P.S. § 217-A 61 Pa. Code § 76.3	1	0.18

72 P.S. § 217-A 61 Pa. Code § 76.3	6	1.07
A.C.A. § 4-75-709 (2005)	7	1.25
Conn. Gen. Stat. § 12-326e (2004)	5	0.89
Conn. Gen. Stat. § 12-326e (2004)	2	0.36
Md. COMMERCIAL LAW Code Ann. § 11-505	7	1.25
W. Va. CSR § 175-8-11	7	1.25

f2bc8:

1. SECTION: BELOW-COST SALES

f2bc9

c. Can retailer RECEIVE coupons/rebates from wholesaler/distrib/dealer?

Type: numeric (byte)
Label: f2bc9_
Range: [1, 3]
Unique values: 3
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 462/561

Value	Label	Frequency	Percent
1	Yes	11	1.96
2	No	22	3.92
3	Silent	66	11.76
.n	Not Applicable	462	82.35

f2bc9:

1. SECTION: BELOW-COST SALES

2. Long Description: c. Can a retailer RECEIVE coupons, or rebates from a wholesaler, distributor, or dealer?

f2bc10

c. Can Retailer RECEIVE Coupons from Wholesaler/Distrib/Dealer Citation

Type: string (str37)
Missing "": 532/561
Unique values: 6

Value	Frequency	Percent
	532	94.83
4-75-709	4	0.71
61 Pa. Code § 76.3	7	1.25
Conn. Gen. Stat. § 12-326e (2004)	5	0.89
Conn. Gen. Stat. § 12-326e (2004)	2	0.36

MD Comp. Treas. 03.02.03.08	4	0.71
Md. COMMERCIAL LAW Code Ann. § 11-505	7	1.25

f2bc10:

1. SECTION: BELOW-COST SALES

f2bc11

2. Do states allow parties to meet the price of competitors?

Type: numeric (byte)
Label: f2bc11_
Range: [1, 3]
Unique values: 3
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 220/561

Value	Label	Frequency	Percent
1	Yes	292	52.05
2	No	38	6.77
3	Silent	11	1.96
.n	Not Applicable	220	39.22

f2bc11:

1. SECTION: BELOW-COST SALES

f2bc12

2. Can Parties Meet Price of Competitors Citation

Type: string (str57)
Missing "": 420/561
Unique values: 29

Examples:

""
""
""

"ALM GL ch. 64C, § 16"

f2bc12:

1. SECTION: BELOW-COST SALES

f2bc13__1

a. Limitation to meeting price: Proximity to competitor

Type: numeric (byte)
Label: f2bc13__1_
Range: [0, 1]
Unique values: 2

Missing .:

0/561

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

f2bc13__1:

1. SECTION: BELOW-COST SALES
 2. Long Description: a. Which of the following limitations apply to meeting the price of a competitor? (Select all that apply.) (choice=Proximity to competitor)
-

f2bc13__2

a. Limitation to meeting price: Competitor within state boundaries

Type: numeric (byte)
Label: f2bc13__2_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2bc13__2:

1. SECTION: BELOW-COST SALES

2. Long Description: a. Which of the following limitations apply to meeting the price of a competitor? (Select all that apply.) (choice=Competitor within state boundaries)

f2bc13__3

a. Limitation to meeting price: Same article OR Same service

Type: numeric (byte)
Label: f2bc13__3_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	302	53.83
1	Checked	259	46.17

f2bc13__3:

1. SECTION: BELOW-COST SALES

2. Long Description: a. Which of the following limitations apply to meeting the price of a competitor? (Select all that apply.) (choice=Same article OR Same service)

f2bc13__4

a. Limitation to meeting price: Comptr price must be legal/at cost

Type: numeric (byte)
Label: f2bc13__4_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	299	53.30
1	Checked	262	46.70

f2bc13__4:

1. SECTION: BELOW-COST SALES

2. Long Description: a. Which of the following limitations apply to meeting the price of a competitor? (Select all that apply.) (choice=Competitor price must be legal OR At cost to competitor)

f2bc13__5

a. Limitation to meeting price: Other

Type: numeric (byte)
 Label: f2bc13__5_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	524	93.40
1	Checked	37	6.60

f2bc13__5:

1. SECTION: BELOW-COST SALES

2. a. Which of the following limitations apply to meeting the price of a competitor? (Select all that apply.) (choice=Other)

f2bc13__6

a. Limitation to meeting price: None

Type: numeric (byte)
 Label: f2bc13__6_
 Range: [0, 0]
 Unique values: 1
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2bc13__6:

1. SECTION: BELOW-COST SALES

2. a. Which of the following limitations apply to meeting the price of a competitor? (Select all that apply.) (choice=None)

f2bc14

a. Other Limitation to Meeting Competitors Price Description

Type: string (str87)
 Missing "": 524/561
 Unique values: 4

Value	Frequency	Percent
	524	93.40

* same terms and conditions * competitor price used for comparison must be current	11	1.96
The competitor has approval from department to sell at price below presumptive minimum.	11	1.96
legal competition (no mention of legal PRICE)	11	1.96
price of competitor being met must be current	4	0.71

f2bc14:

- SECTION: BELOW-COST SALES

f2bc15

3. Does the state address combination sales?

Type: numeric (byte)
 Label: f2bc15_
 Range: [0, 1]
 Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 221/561

Value	Label	Frequency	Percent
0	No	54	9.63
1	Yes	286	50.98
.n	Not Applicable	221	39.39

f2bc15:

- SECTION: BELOW-COST SALES

f2bc16__1

State addresses following: Buy One, Get One/Multi-Pack Sales (TP)

Type: numeric (byte)
 Label: f2bc16__1_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	286	50.98
1	Checked	275	49.02

f2bc16__1:

- SECTION: BELOW-COST SALES
- Long Description: If yes, which types of sales does the state address? (Select all that apply) (choice=Buy One,

Get One or Multi-Pack Sales (Tobacco Products))

f2bc16__2

State addresses following: Tobacco + Coupon/Concession/Rebate

Type: numeric (byte)
 Label: f2bc16__2_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	330	58.82
1	Checked	231	41.18

f2bc16__2:

1. SECTION: BELOW-COST SALES
2. Long Description: If yes, which types of sales does the state address? (Select all that apply) (choice=Tobacco + Coupon/Concession/Rebate)

f2bc16__3

State addresses following: Tobacco + Non-Tobacco Product

Type: numeric (byte)
 Label: f2bc16__3_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	286	50.98
1	Checked	275	49.02

f2bc16__3:

1. SECTION: BELOW-COST SALES
2. Long Description: If yes, which types of sales does the state address? (Select all that apply) (choice=Tobacco + Non-Tobacco Product)

f2bc17

a. With BOGO/Multi-Pack sales, can total price be below combined cost?

Type: numeric (byte)
 Label: f2bc17_
 Range: [0, 1]
 Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 286/561

Value	Label	Frequency	Percent
-------	-------	-----------	---------

0	No	231	41.18
1	Yes	44	7.84
.n	Not Applicable	286	50.98

f2bc17:

1. SECTION: BELOW-COST SALES

2. Long Description: a. With BOGO or Multi-Pack sales, can the total selling price for both items be below the combined cost for both items?

f2bc18__1

i. BOGO/MP: Sale can be below cost: When using manuf coupons

Type: numeric (byte)
 Label: f2bc18__1_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

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

f2bc18__1:

1. SECTION: BELOW-COST SALES

2. Long Description: i. If yes, when can the sale be below cost (Select all that apply): (choice=When using manuf. coupons/concessions)

f2bc18__2

i. BOGO/MP: Sale can be below cost: When dist compensates seller

Type: numeric (byte)
 Label: f2bc18__2_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

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

f2bc18__2:

1. SECTION: BELOW-COST SALES

2. Long Description: i. If yes, when can the sale be below cost (Select all that apply): (choice=Where manuf. or other distributing party compensates the seller for the difference in sale price vs. actual cost (i.e. value of the coupon))

f2bc18__3

i. BOGO/MP: Sale can be below cost: When manuf gives gratis product

Type: numeric (byte)
Label: f2bc18__3_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2bc18__3:

1. SECTION: BELOW-COST SALES
2. Long Description: i. If yes, when can the sale be below cost (Select all that apply): (choice=Where manuf supplies a gratis product being bundled with the sale)

f2bc18__4

i. BOGO/MP: Sale can be below cost: For all sales with coupons

Type: numeric (byte)
Label: f2bc18__4_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2bc18__4:

1. SECTION: BELOW-COST SALES
2. Long Description: i. If yes, when can the sale be below cost (Select all that apply): (choice=All sales with coupons/concessions (no listed limitations))

f2bc18__5

i. BOGO/MP: Sale can be below cost when: Other

Type: numeric (byte)
Label: f2bc18__5_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2bc18__5:

1. SECTION: BELOW-COST SALES

2. Long Description: i. If yes, when can the sale be below cost (Select all that apply): (choice=Other)

f2bc19

BOGO/Multi-Pack: Other Situation When Sale Can Be Below Cost:

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

Value	Frequency	Percent
.	561	100.00

f2bc19:

1. SECTION: BELOW-COST SALES

f2bc20

b. For sales with tobacco product and coupon, can TP be sold below cost?

Type: numeric (byte)
 Label: f2bc20_
 Range: [0, 1]
 Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 330/561

Value	Label	Frequency	Percent
0	No	143	25.49
1	Yes	88	15.69
.n	Not Applicable	330	58.82

f2bc20:

1. SECTION: BELOW-COST SALES

2. Long Description: b. With sales involving a tobacco product and a coupon/concession, can the tobacco product be sold below cost?

f2bc21__1

i. W/ coupon: Sale can be below cost: When using manuf coupons

Type: numeric (byte)
 Label: f2bc21__1_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

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

f2bc21__1:

1. SECTION: BELOW-COST SALES
2. Long Description: i. If yes, when can the sale be below cost (Select all that apply): (choice=When using manuf. coupons/concessions)

f2bc21__2

i. W/ coupon: Sale can be below cost: When dist compensates seller

Type: numeric (byte)
Label: f2bc21__2_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2bc21__2:

1. SECTION: BELOW-COST SALES
2. Long Description: i. If yes, when can the sale be below cost (Select all that apply): (choice=Where manuf. or other distributing party compensates the seller for the difference in sale price vs. actual cost (i.e. value of the coupon))

f2bc21__3

i. W/ coupon: Sale can be below cost: When manuf gives gratis prodct

Type: numeric (byte)
Label: f2bc21__3_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2bc21__3:

1. SECTION: BELOW-COST SALES
2. Long Description: i. If yes, when can the sale be below cost (Select all that apply): (choice=Where manuf supplies a gratis product being bundled with the sale)

f2bc21__4

i. W/ coupon: Sale can be below cost: For all sales with coupons

Type: numeric (byte)
Label: f2bc21__4_
Range: [0, 0]
Unique values: 1

Missing .:

0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2bc21__4:

1. SECTION: BELOW-COST SALES
2. Long Description: i. If yes, when can the sale be below cost (Select all that apply): (choice=All sales with coupons/concessions (no listed limitations))

f2bc21__5

i. W/ coupon: Sale can be below cost when: Other

Type: numeric (byte)
Label: f2bc21__5_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2bc21__5:

1. SECTION: BELOW-COST SALES
2. Long Description: i. If yes, when can the sale be below cost (Select all that apply): (choice=Other)

f2bc22

W/ coupon: Other Situation When Sale Can Be Below Cost Description:

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

Value	Frequency	Percent
.	561	100.00

f2bc22:

1. SECTION: BELOW-COST SALES
-

f2bc23

c. For sales of tobacco prod and non-TP, can total price be below cost?

Type: numeric (byte)
Label: f2bc23_
Range: [0, 1]
Unique values: 2
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 286/561

Value	Label	Frequency	Percent
0	No	231	41.18
1	Yes	44	7.84
.n	Not Applicable	286	50.98

f2bc23:

1. SECTION: BELOW-COST SALES
2. Long Description: c. With sales involving a tobacco product and a non-tobacco product, can the total, combined price of all items be below cost?

f2bc24__1

i. TP/non-TP: Sale can be below cost: When using manuf coupons

Type: numeric (byte)
Label: f2bc24__1_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2bc24__1:

1. SECTION: BELOW-COST SALES
2. Long Description: i. If yes, when can the sale be below cost (Select all that apply): (choice=When using manuf. coupons/concessions)

f2bc24__2

i. TP/non-TP: Sale can be below cost: When dist compensates seller

Type: numeric (byte)
Label: f2bc24__2_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2bc24__2:

1. SECTION: BELOW-COST SALES

2. Long Description: i. If yes, when can the sale be below cost (Select all that apply): (choice=Where manuf. or other distributing party compensates the seller for the difference in sale price vs. actual cost (i.e. value of the coupon))

f2bc24__3

i. TP/non-TP: Sale can be below cost: When manuf gives gratis prodct

Type: numeric (byte)
Label: f2bc24__3_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2bc24__3:

1. SECTION: BELOW-COST SALES

2. Long Description: i. If yes, when can the sale be below cost (Select all that apply): (choice=Where manuf supplies a gratis product being bundled with the sale)

f2bc24__4

i. TP/non-TP: Sale can be below cost: For all sales with coupons

Type: numeric (byte)
Label: f2bc24__4_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2bc24__4:

1. SECTION: BELOW-COST SALES

2. Long Description: i. If yes, when can the sale be below cost (Select all that apply): (choice=All sales with coupons/concessions (no listed limitations))

f2bc24__5

i. TP/non-TP: Sale can be below cost when: Other

Type: numeric (byte)
 Label: f2bc24__5_
 Range: [0, 0]
 Unique values: 1
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2bc24__5:

- SECTION: BELOW-COST SALES
- Long Description: i. If yes, when can the sale be below cost (Select all that apply): (choice=Other)

f2bc25

TP/non-TP: Other Situation When Sale Can Be Below Cost Description

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

Value	Frequency	Percent
.	561	100.00

f2bc25:

- SECTION: BELOW-COST SALES

f2bc26

3. Combination Sales Citation

Type: string (str42)
 Missing "": 485/561
 Unique values: 19

Value	Frequency	Percent
	485	86.45
10 M.R.S.A. § 1202(3)	4	0.71
6 Del.C. § 2604	4	0.71
61 Pa. Code § 76.2, .3	4	0.71
ACA 4-75-709	4	0.71
ARM 42.31.307	4	0.71
AS § 43.50.720	4	0.71
Burns Ind. Code Ann. § 24-3-2-4	4	0.71

C.G.S.A. § 12-326e	4	0.71
C.R.S.A. § 6-2-113	4	0.71
Iowa Admin. Code 701-82.10(3) (453A)	4	0.71
LSA-R.S. 51:421	4	0.71
M.S.A. § 325D.34	4	0.71
MD Code, Commercial Law, § 11-505	4	0.71
McKinney's Tax Law § 485(b) 20 NYCRR 86.3	4	0.71
Miss. Code Ann. § 75-23-9	4	0.71
R.I. Gen. Laws § 6-13-1	4	0.71
S.D. Codified Laws § 37-10-14	4	0.71
W. Va. Code St. R. § 175-8-11	4	0.71
Wis. Stat. § 100.30(2m)(a)	4	0.71

f2bc26:

1. SECTION: BELOW-COST SALES

f2bc27

4. Does the state define trade discounts?

Type: numeric (byte)
 Label: f2bc27_
 Range: [0, 1]
 Unique values: 2
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 221/561

Value	Label	Frequency	Percent
0	No	285	50.80
1	Yes	55	9.80
.n	Not Applicable	221	39.39

f2bc27:

1. SECTION: BELOW-COST SALES

f2bc31

a. Are manuf disct progs considered trade disct in calculating cost?

Type: numeric (byte)
 Label: f2bc31_
 Range: [1, 3]
 Unique values: 3
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 506/561

Value	Label	Frequency	Percent
-------	-------	-----------	---------

1	Yes	22	3.92
2	No	16	2.85
3	Silent	17	3.03
.n	Not Applicable	506	90.20

f2bc31:

- SECTION: BELOW-COST SALES
- Long Description: a. Are buydowns, master-type plans, or other manufacturer-sponsored discount programs considered or defined as trade discounts for purposes of calculating the presumptive cost?

f2bc28

4. Trade Discounts Definition Citation

Type: string (str77)
Missing "": 536/561
Unique values: 7

Value	Frequency	Percent
	536	95.54
316 NAC Ch. 57, § 010.12F	4	0.71
Directive 02-2: Cigarette Manufacturer Promotional Programs	1	0.18
Directive 02-2: Cigarette Manufacturer Promotional Programs	4	0.71
OKLAHOMA TAX COMMISSION 2000 Okla. Tax LEXIS 133 August 29, 2000	7	1.25
STATE OF NEW YORK- DEPARTMENT OF TAXATION AND FINANCE 2000 N.Y. Tax LEXIS 67	1	0.18
STATE OF NEW YORK- DEPARTMENT OF TAXATION AND FINANCE 2000 N.Y. Tax LEXIS 67	4	0.71
Wis. Adm. Code ATCP 105.007	4	0.71

f2bc28:

- SECTION: BELOW-COST SALES

f2bc29__1

5. State law on trade discounts references: Buy Down

Type: numeric (byte)
Label: f2bc29__1_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	496	88.41
1	Checked	65	11.59

f2bc29__1:

- SECTION: BELOW-COST SALES
- Long Description: 5. Which of the following terms does state law reference or define? (Select all that apply) (choice=Buy Down)

f2bc29__2

5. State law on trade discounts references: Master-Type Program/Plan

Type: numeric (byte)
 Label: f2bc29__2_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	540	96.26
1	Checked	21	3.74

f2bc29__2:

- SECTION: BELOW-COST SALES
- Long Description: 5. Which of the following terms does state law reference or define? (Select all that apply) (choice=Master-Type Program or Plan)

f2bc29__3

5. State law on trade discounts references: Paperless Coupons

Type: numeric (byte)
 Label: f2bc29__3_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

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

f2bc29__3:

- SECTION: BELOW-COST SALES
- Long Description: 5. Which of the following terms does state law reference or define? (Select all that apply) (choice=Paperless Coupons)

f2bc29__4

5. State law on trade discounts references: None of the Above

Type: numeric (byte)
Label: f2bc29__4_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	286	50.98
1	Checked	275	49.02

f2bc29__4:

1. SECTION: BELOW-COST SALES
2. Long Description: 5. Which of the following terms does state law reference or define? (Select all that apply) (choice=None of the Above)

f2bc30

a. Can parties include manuf progms discts when calculating presump cost?

Type: numeric (byte)
Label: f2bc30_
Range: [1, 3]
Unique values: 3
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 496/561

Value	Label	Frequency	Percent
1	Yes	22	3.92
2	No	21	3.74
3	Silent	22	3.92
.n	Not Applicable	496	88.41

f2bc30:

1. SECTION: BELOW-COST SALES
2. Long Description: a. Does the state allow parties to include discounts stemming from buydowns, master-type plans, or other manufacturer-sponsored programs when calculating their presumptive cost?

f2bc32

5. Trade Discounts-Related References/Definitions Citation

Type: string (str98)
Missing "": 539/561
Unique values: 6

Value	Frequency	Percent
	539	96.08

AR AG opinions: No 99-229 October 6, 1999; No 99-098 May 7, 1999; No 98-266 January 27, 1999	4	0.71
COMAR 03.02.03.08	4	0.71
Directive 02-2: Cigarette Manufacturer Promotional Programs	1	0.18
Directive 02-2: Cigarette Manufacturer Promotional Programs	4	0.71
LEVINSON v. NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE, 10 Misc.3d 1065(A), Dec. 23, 2005.	4	0.71
OKLAHOMA TAX COMMISSION 2000 Okla. Tax LEXIS 133 August 29, 2000	5	0.89

f2bc32:

- SECTION: BELOW-COST SALES

Penalties

f2p1

- Are there penalties associated with minimum markup or pricing laws?

Type: numeric (byte)
Label: f2p1_
Range: [1, 1]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 220/561

Value	Label	Frequency	Percent
1	Yes	341	60.78
.n	Not Applicable	220	39.22

f2p1:

- SECTION: PENALTIES
- Long Description: 1. Are there specific penalties for non-compliance with minimum markup or pricing laws?

f2p2

- Penalties Citation

Type: string (str39)
Missing "": 406/561
Unique values: 28

Examples:

""
""
""

"Alaska Stat. § 43.50.790"

f2p2:

1. SECTION: PENALTIES

f2p3__1

2. The following acts as primary enforcmt agency: Dept. of Revenue/Tax

Type: numeric (byte)
Label: f2p3__1_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	466	83.07
1	Checked	95	16.93

f2p3__1:

1. SECTION: PENALTIES

2. Long Description: 2. Which of the following acts as the primary enforcement agency: (choice=Dept. of Revenue or Tax)

f2p3__2

2. The following acts as primary enforcmt agency: Attorney General

Type: numeric (byte)
Label: f2p3__2_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2p3__2:

1. SECTION: PENALTIES

2. Long Description: 2. Which of the following acts as the primary enforcement agency: (choice=Attorney General)

f2p3__3

2. The following acts as primary enforcmt agency: Bd of Equalization

Type: numeric (byte)
Label: f2p3__3_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2p3__3:

1. SECTION: PENALTIES
2. Long Description: 2. Which of the following acts as the primary enforcement agency: (choice=Board of Equalization)

f2p3__4

2. The following acts as primary enforcmt agency: Other

Type: numeric (byte)
Label: f2p3__4_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	355	63.28
1	Checked	206	36.72

f2p3__4:

1. SECTION: PENALTIES
2. Long Description: 2. Which of the following acts as the primary enforcement agency: (choice=Other)

f2p3__5

2. The following acts as primary enforcmt agency: Silent

Type: numeric (byte)
 Label: f2p3__5_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

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

f2p3__5:

- SECTION: PENALTIES
- Long Description: 2. Which of the following acts as the primary enforcement agency: (choice=Silent)

f2p4

Other Primary Enforcement Agency Description:

Type: string (str51)
 Missing "": 355/561
 Unique values: 20

Value	Frequency	Percent
	355	63.28
Alcohol Beverage Control Commissioner	11	1.96
Alcohol and Tobacco Commission	11	1.96
Arkansas Tobacco Control Board	11	1.96
Commissioner of Commerce	11	1.96
Commissioner of Revenue	11	1.96
Commissioner of Revenue Services	11	1.96
Commissioner of Taxation and Finance	11	1.96
Department of the Treasury - Division of Taxation	11	1.96
Dept of Health and Welfare	11	1.96
Dept. of Agriculture, trade and consumer protection	11	1.96
Dept. of Commerce, Community and Economic	4	0.71
Mayor	11	1.96
Secretary of Finance	11	1.96
State Comptroller	11	1.96
State Tax Commission	11	1.96
Tax Administrator	11	1.96
Tax Commission	11	1.96

Tax Commission - Cigarette Tax Division	11	1.96
liquor control board	4	0.71
secretary of revenue and regulation	11	1.96

f2p4:

1. SECTION: PENALTIES

f2p5

2. Primary Enforcement Agency Citation

Type: string (str38)
Missing "": 402/561
Unique values: 28

Examples:

""

""

""

"C.R.S. 6-2-111 (2004)"

f2p5:

1. SECTION: PENALTIES

OTP Minimum Pricing and Markup Laws

f2otp1

1. Does the state regulate the minimum price of OTP?

Type: numeric (byte)
Label: f2otp1_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

Value	Label	Frequency	Percent
0	No	488	86.99
1	Yes	73	13.01

f2otp1:

1. SECTION: OTP MINIMUM PRICING AND MARKUP LAWS

f2otp2

1. Min Price of OTP Citation

Type: string (str110)
Missing "": 529/561
Unique values: 5

Value	Frequency	Percent
	529	94.30
-139.75	7	1.25
20 NYCRR § 89.2	7	1.25
68 Okl. St. § 327	7	1.25
R.I. Gen. Laws § 6-13-2	7	1.25
TIR 08-9: 'Changes in Law Relating to Tobacco Sales under G.L. c. 62C, G.L. c. 64C, a c. 64H' ALM GL c 64C	4	0.71

f2otp2:

1. SECTION: OTP MINIMUM PRICING AND MARKUP LAWS

f2otp3

2. Are OTPs regulated using the same minimum pricing laws as cigarettes?

Type: numeric (byte)
Label: f2otp3_
Range: [0, 1]
Unique values: 2
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 488/561

Value	Label	Frequency	Percent
0	No	22	3.92
1	Yes	51	9.09
.n	Not Applicable	488	86.99

f2otp3:

1. SECTION: OTP MINIMUM PRICING AND MARKUP LAWS

f2otp4

a. If no, how are the OTP products regulated?

Type: numeric (byte)
Label: f2otp4_
Range: [1, 1]
Unique values: 1
Unique missing value codes: 1
Missing .: 0/561
Missing .*: 539/561

Value	Label	Frequency	Percent
1	Invoice/Replacement Cost to Vendor	22	3.92
.n	Not Applicable	539	96.08

f2otp4:

For additional information on this project visit www.tobacconomics.org

1. SECTION: OTP MINIMUM PRICING AND MARKUP LAWS

f2otp4oth

How OTPs Are Regulated Other Description:

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

Value	Frequency	Percent
.	561	100.00

f2otp4oth:

1. SECTION: OTP MINIMUM PRICING AND MARKUP LAWS

f2otp41__1

b. The following party has a MP for OTP: Manufacturer

Type: numeric (byte)
 Label: f2otp41__1_
 Range: [0, 0]
 Unique values: 1
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2otp41__1:

1. SECTION: OTP MINIMUM PRICING AND MARKUP LAWS
2. Long Description: b. Which parties have a regulated minimum price for OTP? (choice=Manufacturer)

f2otp41__2

b. The following party has a MP for OTP: Wholesaler - Traditional

Type: numeric (byte)
 Label: f2otp41__2_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

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

f2otp41__2:

1. SECTION: OTP MINIMUM PRICING AND MARKUP LAWS
2. Long Description: b. Which parties have a regulated minimum price for OTP? (choice=Wholesaler -

Traditional)

f2otp41__3

b. The following party has a MP for OTP: Wholesaler--Cash and Carry

Type: numeric (byte)
Label: f2otp41__3_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2otp41__3:

1. SECTION: OTP MINIMUM PRICING AND MARKUP LAWS
 2. Long Description: b. Which parties have a regulated minimum price for OTP? (choice=Wholesaler - Cash and Carry)
-

f2otp41__4

b. The following party has a MP for OTP: Dealer

Type: numeric (byte)
Label: f2otp41__4_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2otp41__4:

1. SECTION: OTP MINIMUM PRICING AND MARKUP LAWS
2. Long Description: b. Which parties have a regulated minimum price for OTP? (choice=Dealer)

f2otp41__5

b. The following party has a MP for OTP: Distributor

Type: numeric (byte)
Label: f2otp41__5_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2otp41__5:

1. SECTION: OTP MINIMUM PRICING AND MARKUP LAWS
2. Long Description: b. Which parties have a regulated minimum price for OTP? (choice=Distributor)

f2otp41__6

b. The following party has a MP for OTP: Retailer

Type: numeric (byte)
Label: f2otp41__6_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2otp41__6:

1. SECTION: OTP MINIMUM PRICING AND MARKUP LAWS
2. Long Description: b. Which parties have a regulated minimum price for OTP? (choice=Retailer)

f2otp41__7

b. The following party has a MP for OTP: Agent

Type: numeric (byte)
Label: f2otp41__7_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2otp41__7:

1. SECTION: OTP MINIMUM PRICING AND MARKUP LAWS
2. Long Description: b. Which parties have a regulated minimum price for OTP? (choice=Agent)

f2otp41__8

b. The following party has a MP for OTP: Other

Type: numeric (byte)
Label: f2otp41__8_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2otp41__8:

1. SECTION: OTP MINIMUM PRICING AND MARKUP LAWS
2. Long Description: b. Which parties have a regulated minimum price for OTP? (choice=Other)

f2otp41oth

Other Party With a Min Price for OTP Description:

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

Value	Frequency	Percent
.	561	100.00

f2otp41oth:

1. SECTION: OTP MINIMUM PRICING AND MARKUP LAWS

f2otp5

3. Do the states MP laws list the types of OTP to which they apply?

Type: numeric (byte)

Label: f2otp5_
 Range: [1, 1]
 Unique values: 1
 Unique missing value codes: 1
 Missing .: 0/561
 Missing .*: 488/561

Value	Label	Frequency	Percent
1	Yes	73	13.01
.n	Not Applicable	488	86.99

f2otp5:

1. SECTION: OTP MINIMUM PRICING AND MARKUP LAWS
2. Long Description: 3. Do the states minimum pricing laws list the types of OTP to which these laws apply (including the use of the general terms tobacco or tobacco products)?

f2otp6__1

a. The following OTP is mentioned: Tobacco Products or tobacco

Type: numeric (byte)
 Label: f2otp6__1_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

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

f2otp6__1:

1. SECTION: OTP MINIMUM PRICING AND MARKUP LAWS
2. Long Description: a. Indicate which of the following OTPs are specifically mentioned in the law (select all that apply): (choice=Tobacco Products or tobacco)

f2otp6__2

a. The following OTP is mentioned: Cigars

Type: numeric (byte)
 Label: f2otp6__2_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

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

f2otp6__2:

1. SECTION: OTP MINIMUM PRICING AND MARKUP LAWS

2. Long Description: a. Indicate which of the following OTPs are specifically mentioned in the law (select all that apply): (choice=Cigars)

f2otp6__3

a. The following OTP is mentioned: Little Cigars

Type: numeric (byte)
Label: f2otp6__3_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	532	94.83
1	Checked	29	5.17

f2otp6__3:

1. SECTION: OTP MINIMUM PRICING AND MARKUP LAWS

2. Long Description: a. Indicate which of the following OTPs are specifically mentioned in the law (select all that apply): (choice=Little Cigars)

f2otp6__4

a. The following OTP is mentioned: Roll-your-own

Type: numeric (byte)
Label: f2otp6__4_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2otp6__4:

1. SECTION: OTP MINIMUM PRICING AND MARKUP LAWS
2. Long Description: a. Indicate which of the following OTPs are specifically mentioned in the law (select all that apply): (choice=Roll-your-own)

f2otp6__5

a. The following OTP is mentioned: Pipe tobacco

Type: numeric (byte)
Label: f2otp6__5_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2otp6__5:

1. SECTION: OTP MINIMUM PRICING AND MARKUP LAWS
2. Long Description: a. Indicate which of the following OTPs are specifically mentioned in the law (select all that apply): (choice=Pipe tobacco)

f2otp6__6

a. The following OTP is mentioned: Chewing tobacco

Type: numeric (byte)
Label: f2otp6__6_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2otp6__6:

1. SECTION: OTP MINIMUM PRICING AND MARKUP LAWS

2. Long Description: a. Indicate which of the following OTPs are specifically mentioned in the law (select all that apply): (choice=Chewing tobacco)

f2otp6__7

a. The following OTP is mentioned: Cigarillos

Type: numeric (byte)
 Label: f2otp6__7_
 Range: [0, 0]
 Unique values: 1
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2otp6__7:

1. SECTION: OTP MINIMUM PRICING AND MARKUP LAWS

2. Long Description: a. Indicate which of the following OTPs are specifically mentioned in the law (select all that apply): (choice=Cigarillos)

f2otp6__8

a. The following OTP is mentioned: Moist snuff

Type: numeric (byte)
 Label: f2otp6__8_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

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

f2otp6__8:

1. SECTION: OTP MINIMUM PRICING AND MARKUP LAWS

2. Long Description: a. Indicate which of the following OTPs are specifically mentioned in the law (select all that apply): (choice=Moist snuff)

f2otp6__9

a. The following OTP is mentioned: Dry snuff

Type: numeric (byte)
 Label: f2otp6__9_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	517	92.16

1	Checked	44	7.84
---	---------	----	------

f2otp6__9:

- SECTION: OTP MINIMUM PRICING AND MARKUP LAWS
- Long Description: a. Indicate which of the following OTPs are specifically mentioned in the law (select all that apply): (choice=Dry snuff)

f2otp6__10

a. The following OTP is mentioned: Snus or Smokeless tobacco

Type: numeric (byte)
 Label: f2otp6__10_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

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

f2otp6__10:

- SECTION: OTP MINIMUM PRICING AND MARKUP LAWS
- Long Description: a. Indicate which of the following OTPs are specifically mentioned in the law (select all that apply): (choice=Snus or Smokeless tobacco)

f2otp6__11

a. The following OTP is mentioned: Dissolvables

Type: numeric (byte)
 Label: f2otp6__11_
 Range: [0, 0]
 Unique values: 1
 Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2otp6__11:

- SECTION: OTP MINIMUM PRICING AND MARKUP LAWS
- Long Description: a. Indicate which of the following OTPs are specifically mentioned in the law (select all that apply): (choice=Dissolvables)

f2otp6__12

a. The following OTP is mentioned: E-cigarettes

Type: numeric (byte)
 Label: f2otp6__12_
 Range: [0, 0]
 Unique values: 1

Missing .:

0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2otp6__12:

1. SECTION: OTP MINIMUM PRICING AND MARKUP LAWS

2. Long Description: a. Indicate which of the following OTPs are specifically mentioned in the law (select all that apply): (choice=E-cigarettes)

f2otp6__13

a. The following OTP is mentioned: Bidis

Type: numeric (byte)
Label: f2otp6__13_
Range: [0, 1]
Unique values: 2
Missing .: 0/561

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

f2otp6__13:

1. SECTION: OTP MINIMUM PRICING AND MARKUP LAWS

2. Long Description: a. Indicate which of the following OTPs are specifically mentioned in the law (select all that apply): (choice=Bidis)

f2otp6__14

a. The following OTP is mentioned: Clove cigarettes or Kretek

Type: numeric (byte)
Label: f2otp6__14_
Range: [0, 0]
Unique values: 1
Missing .: 0/561

Value	Label	Frequency	Percent
0	Unchecked	561	100.00

f2otp6__14:

1. SECTION: OTP MINIMUM PRICING AND MARKUP LAWS

2. Long Description: a. Indicate which of the following OTPs are specifically mentioned in the law (select all that apply): (choice=Clove cigarettes or Kretek)

f2otp6__15

a. The following OTP is mentioned: Other

Type: numeric (byte)

Label: f2otp6__15_
 Range: [0, 1]
 Unique values: 2
 Missing .: 0/561

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

f2otp6__15:

- SECTION: OTP MINIMUM PRICING AND MARKUP LAWS
- Long Description: a. Indicate which of the following OTPs are specifically mentioned in the law (select all that apply): (choice=Other)

f2otp7

Other OTP Specifically Mentioned Description:

Type: string (str85)
 Missing "": 528/561
 Unique values: 3

Value	Frequency	Percent
	528	94.12
cheroots, stogies	11	1.96
snuff flour, cavendish, plug and twist tobacco, cheroots, stogies, periques	11	1.96
tobacco intended for smoking	11	1.96

f2otp7:

- SECTION: OTP MINIMUM PRICING AND MARKUP LAWS

f2otp8

4. OTP Min Pricing and Markup Laws Overall Citation

Type: string (str52)
 Missing "": 518/561
 Unique values: 6

Value	Frequency	Percent
	518	92.34
139.75	4	0.71
68 Okl. St. § 327	7	1.25
72 PS 202-A	11	1.96
Idaho Code § 39-5702	7	1.25
McKinney's Tax Law § 470 (incorporated by reference)	11	1.96
TIR 08:9, ALM GL ch. 64C	3	0.53

f2otp8:

1. SECTION: OTP MINIMUM PRICING AND MARKUP LAWS

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. SECTION: 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. SECTION: 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. SECTION: 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. SECTION: 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. SECTION: CENSUS REGIONS AND DIVISIONS

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. SECTION: 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. SECTION: 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. SECTION: CENSUS REGIONS AND DIVISIONS

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. SECTION: CENSUS REGIONS AND DIVISIONS

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. SECTION: 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. SECTION: 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. SECTION: 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. SECTION: 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. SECTION: 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. SECTION: CENSUS REGIONS AND DIVISIONS

Appendix: Decision Rules and Coding Guidance

U01: MINIMUM PRICING AND MARKUP LAWS – DECISION RULES

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*** Where more than one answer choice may be selected, question states “Select all that apply.” Where this phrase does not appear, answer choices are restricted to one.

Updated: 9/17/2014

U01 Minimum Markup Data Collection Form and Decision Rules FINAL

MINIMUM PRICING AND MARKUP LAWS

	State (Abbrev FIPS):	Answers	Explanations/Examples
replicatetype2	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>
replicateyr2	Year FROM WHICH to replicate missing data for this record:	2005 2006 2007 2008 2009 2010 2011 2012	<i>No specific decision rule</i>
f2coder	Coder Number	1 2 3 4 5	<i>No specific decision rule</i>
f2year	Year:	2005 2013 2006 2014 2007 2015 2008 2016 2009 2017 2010 2018 2011 2019 2012 2020	<i>No specific decision rule</i>

U01 Minimum Markup Data Collection Form and Decision Rules FINAL

Label	Question	Answers	Explanations/Examples
A. MINIMUM PRICING			
f2mp1	1. Does the state regulate the minimum price of cigarettes in its statutes or regulations?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mp3	a. Minimum pricing is regulated using which of the following areas of law (select all that apply):	f2mp3__1 - Tax or Revenue code f2mp3__2 - Unfair Sales or Trade law (located outside the Tax or Revenue codes) f2mp3__3 - Other	<i>No specific decision rule</i>
f2mp5	i. Describe Other:	Open-ended	<i>No specific decision rule</i>
f2mp6	2. How are the state's minimum pricing laws written? The minimum pricing laws specifically:	1 - use the terms cigarette or tobacco 2 - do NOT use the terms cigarettes or tobacco 3 - use the term cigarette or tobacco in singular or limited provisions (not throughout laws)	<p><u>“Use terms cigarette or tobacco”:</u></p> <ul style="list-style-type: none"> Where one law applies an entire set of general pricing laws to cigarettes (that don't continue to use terms cigarette or tobacco), count as uses terms <p><u>“Use the term cigarette or tobacco in singular or limited provisions (not throughout laws)”:</u></p> <ul style="list-style-type: none"> Where one (or few) provisions specifically mention cigarette or tobacco, without applying the entire chapter to those products (e.g. CA)
f2mp8	a. If the laws do not use the terms cigarette or tobacco throughout (or at all), does a state case, AG opinion, or Dept. of Revenue Ruling explicitly apply its state minimum pricing laws to cigarettes?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mp10	3. How does the state regulate cigarette or tobacco sales:	1 - Cost of Product ONLY (Minimum Pricing -- no additional markup) 2 - Cost plus Markup (Minimum Markup)	<p><u>“Cost plus Markup”</u></p> <p>A presumptive “cost of doing business” is added to the base cost of cigarettes or tobacco – generally written as a percentage – and applicable to various distributing parties.</p>

U01 Minimum Markup Data Collection Form and Decision Rules FINAL

f2mp12	a. Where no additional markup is applied, how is the product's minimum price defined?	1 - Cost or Cost of the Product 2 - Actual price paid 3 - Other	<i>No specific decision rule</i>
f2mp13	i. If other, Describe:	Open-ended	<i>No specific decision rule</i>
f2mp131	b. Where no additional markup is applied, which parties must adhere to these minimum pricing regulations? (Select all that apply)	1 - Wholesaler 2 - Wholesaler Cash and Carry 3 - Retailer 4 - Stamping Agent 5 - Dealer 6 - Distributor 7 - Any Person 8 - Integrated Manuf. - Wholesaler-Retailer	“Dealer” : includes “vendor” “Integrated Manuf. - Wholesaler-Retailer” : Ex: “...a manufacturer or producer of cigarettes and other tobacco products, fermented malt beverages, intoxicating liquor or wine fuel who acts as both a wholesaler and a retailer shall use its selling price to other retailers plus the wholesaler markup compounded with the retailer markup...” - Wis. Adm. Code ATCP 105.005
f2mp14	4. May a party sell below the presumptive minimum price by proving a lower cost of doing business?	1 - Yes 0 - No	Yes : Where law suggests there could be proof of a lesser cost of doing business <ul style="list-style-type: none"> Ex: "In the absence of satisfactory proof of a lesser cost of doing business by any wholesaler..." - 6 Del. C. § 2602

B. MINIMUM MARKUP

f2mm201	To which of the following parties do the minimum markup laws apply? (Select all that apply)	1) Wholesaler 2 - Wholesaler Cash and Carry 3 - Retailer 4 - Stamping Agent 5 - Dealer 6 - Distributor 7 - Any Person 8 - Integrated Manuf. - Wholesaler-Retailer 9 - Other	General Note on Form Structure : The parties selected here result in corresponding questions below, as indicated by the headers indicating party-specific questions. Where party is NOT selected, the non-selected parties’ corresponding sections do not appear, and the answers remain blank. Selecting Parties : The parties selected GENERALLY should be those for which the state defines a “cost of doing business.” While some states use party terms interchangeably to reflect a broader application, the parties selected here should be those with defined costs. <ul style="list-style-type: none"> Ex: “cost of the wholesale dealer/wholesaler” Wholesale Dealer = Wholesaler (NOT dealer) Integrated manufacturer : <ul style="list-style-type: none"> "Where a retailer sells at retail any merchandise
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U01 Minimum Markup Data Collection Form and Decision Rules FINAL

			which is the product of his or its own manufacture..." - 10 M.R.S. § 1202 (ME)
BASIC COST OF CIGARETTES			
f2mm1	1. Does the state define a basic cost of cigarettes?	1 - Yes 0 - No	<p>Yes: law uses term "basic cost" or "base cost"</p> <p>No: use of term "cost" without defining literal term "basic cost"</p> <p>General Form Note: If "no" is selected, the following sub-questions, do not populate, and are left unanswered/not applicable.</p>
f2mm3	a. Does the basic cost include:	1 - Invoice or Replacement Cost 2 - Gross Invoice Cost 3 - Wholesale Minimum Price 4 - Manufacturer's List Price 5 - Selling Price to other Retailers 6 - Other	<p>These terms are terms of art, and should be coded literally.</p> <p>Invoice/Replacement Cost:</p> <ul style="list-style-type: none"> • Even if the law uses the term "manufacturer," the use of "invoice" suggests that this should be coded as an invoice cost, not as a manuf. list price. Ex: "...manufacturer's invoice cost of cigarettes by carton to the wholesale dealer..." - NRS 370.005 (NV) • Acceptable terms also include "true invoice cost" <p>Manuf. List Price:</p> <ul style="list-style-type: none"> • "...list cost of cigarettes as reported to the department by the manufacturer" • "Manuf.'s list price" <p>Wholesale minimum price:</p> <ul style="list-style-type: none"> • Ex: "...the cost to the wholesaler from whom the cigarettes were purchased by the retailer" - MCA 16-10-103
f2mm301	i. Describe Other:	Open-ended	<i>No specific decision rule</i>

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f2mm4	b. Are trade discounts subtracted?	1 - Yes 0 - No	<p><u>Example of a Trade discount:</u> "...regular term discounts granted to distributors by manufacturers of cigarettes for cash payment customarily offered to distributors without discrimination may be used to reduce cost." - CA, 17026.5</p> <p>No: trade discounts NOT subtracted where the cost is calculated without taking those discounts into account</p> <ul style="list-style-type: none"> • Ex: "Cost to wholesaler" means the basic cost of the cigarettes, prior to deducting manufacturer's timely payment and stamping discounts and any other discounts or rebates... - Minn. Stat. § 325D.32
f2mm5	i. Do trade discounts include customary cash discounts?	1 - Yes 0 - No	<p>No:</p> <ul style="list-style-type: none"> • Use of "or" to differentiate between trade discount and cash discount. <ul style="list-style-type: none"> ○ Ex: "...minus any trade discount <u>or</u> discount for cash..." - Md. COMMERCIAL LAW Code Ann. § 11-501 ○ Ex: "...absent any cash <u>or</u> other discounts and/or concessions of any kind..." - Tenn. Code Ann. § 47-25-302 • Actual exclusion of cash discounts from trade discounts subtracted from basic/invoice cost <ul style="list-style-type: none"> ○ Ex: "...less all trade discounts except customary discounts for cash." - ALM GL ch. 64C, § 13 (MA)
f2mm6	ii. If no, is there a separate discount for customary cash payments?	1 - Yes 0 - No	<p>Yes:</p> <ul style="list-style-type: none"> • Use of "or" to differentiate between trade discount and cash discount. <ul style="list-style-type: none"> ○ Ex: "...minus any trade discount or discount for cash..." - Md. COM. LAW Code Ann. § 11-501 <p>No:</p> <ul style="list-style-type: none"> • Trade discounts do not include customary cash discounts, and no language to suggest that

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			customary cash discounts can also be subtracted.								
f2mm7	iii. Is there a set amount for trade discounts?	1 - Yes 0 - No	<i>No specific decision rule</i>								
f2mm8	iv. Describe:	Open-ended	<p>Formatting Note: Write ONLY the number as a percentage to the most specific level given.</p> <table> <tr> <td>Yes:</td> <td>No:</td> </tr> <tr> <td>5.75%</td> <td>Five and three-quarters percent</td> </tr> <tr> <td>7.2%</td> <td>7.2</td> </tr> <tr> <td>0.6%</td> <td>.6%</td> </tr> </table>	Yes:	No:	5.75%	Five and three-quarters percent	7.2%	7.2	0.6%	.6%
Yes:	No:										
5.75%	Five and three-quarters percent										
7.2%	7.2										
0.6%	.6%										
f2mm9	v. Is there a set amount for cash payments?	1 - Yes 0 - No	<i>No specific decision rule</i>								
f2mm10	vi. Describe:	Open-ended	<p>Formatting Note: Write ONLY the number as a percentage to the most specific level given.</p> <table> <tr> <td>Yes:</td> <td>No:</td> </tr> <tr> <td>5.75%</td> <td>Five and three-quarters percent</td> </tr> <tr> <td>7.2%</td> <td>7.2</td> </tr> <tr> <td>0.6%</td> <td>.6%</td> </tr> </table>	Yes:	No:	5.75%	Five and three-quarters percent	7.2%	7.2	0.6%	.6%
Yes:	No:										
5.75%	Five and three-quarters percent										
7.2%	7.2										
0.6%	.6%										
f2mm101	c. Are any taxes included?	1 - Yes 0 - No	<p>No: Where taxes are added outside of computation of Basic Cost</p> <ul style="list-style-type: none"> Ex: "...The minimum price computation for Montana taxed cigarettes is: Basic cost of cigarettes as defined in 16-10-103, MCA (ADD) Federal tax (ADD) State tax ...Basic cost of cigarettes <u>plus</u> taxes..." - MONT. ADMIN. R. 42.31.308 								

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f2mm11	i. If yes, which taxes are included? (Select all that apply)	f2mm11__1 - State (explicit reference) f2mm11__2 - Local (explicit reference) f2mm11__3 - Federal (explicit reference) f2mm11__4 - Full face value of stamps required by law (no explicit mention of state, fed, or local)	<p>State: "state taxes", "taxes required by this state," "taxes required by tax laws of state," "state tax stamp"</p> <ul style="list-style-type: none"> Ex: "the full face value of any stamps which may be required by any cigarette tax act of this state" <p>Local: city, county, municipality, political subdivision</p> <p>State AND Local (explicit):</p> <ul style="list-style-type: none"> Ex: "...full face value of any stamps or any tax which may be required by any cigarette tax act of this state or political subdivision thereof..." - AR 4-75-702 <p>" Full face value of stamps required by law": references general taxes without using words state, federal, or local</p> <ul style="list-style-type: none"> Ex: "...face value of any applicable excise taxes..." DC ST § 28-4521 Ex: "full face value of any stamps which may be required by this chapter" - Conn. Gen. Stat. § 12-326a (2004)
f2mm12	ii. If yes, how much of the taxes are included?	1 - 100% 2 - Less than 100%	<p>100%:</p> <ul style="list-style-type: none"> "full face value" "all" "100% of applicable taxes" "face amount" <ul style="list-style-type: none"> Ex: "...plus the face amount of the state cigarette excise ..." - ALM GL ch. 64C, § 13 <p>Less than 100%: any amount less than full/100% amount</p> <ul style="list-style-type: none"> Ex: "Basic cost of cigarettes" shall mean ... plus one-half of the full face value of any stamps which may be required by any cigarette tax act of this state:..." - I.C.A. § 421B.2 (IA)
f2mm13	iii. If less than 100%, what is the amount of taxes included:	Open-ended	<p>Formatting Note: Write ONLY the number as a percentage to the most specific level given.</p> <ul style="list-style-type: none"> Yes: 50% No: half
f2mm14	d. Does the definition include: "Other"	1 - Yes 0 - No	<p>Common "others" include:</p> <ul style="list-style-type: none"> In-Freight charges not otherwise included Transportation costs

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			<ul style="list-style-type: none"> • Additional Fees (e.g. Non-Settlement Fee)
f2mm15	i. If yes, describe:	Open-ended	<i>No specific decision rule</i>
WHOLESALER - TRADITIONAL			
f2mmw1	1. Does the state define a minimum cost to the wholesaler?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmw3	2. What is the base cost of this product?	1 - Basic Cost 2 - Invoice or Replacement Cost 3 - Gross Invoice Cost 4 - Wholesale Minimum Price 5 - Manufacturer's List Price 6 - Selling Price to other Retailers 7 - Other	<p>These terms are terms of art, and should be coded literally.</p> <p>Basic Cost:</p> <ul style="list-style-type: none"> • "basic cost" • "base cost" <p>Invoice/Replacement Cost: Even if the law uses the term "manufacturer," the use of "invoice" suggests that this should be coded as an invoice cost, not as a manuf. list price.</p> <ul style="list-style-type: none"> • Ex: "...manufacturer's invoice cost of cigarettes by carton to the wholesale dealer..." - NRS 370.005 (NV) • Ex: "true invoice cost" <p>Manuf. List Price:</p> <ul style="list-style-type: none"> • Ex: "...list cost of cigarettes as reported to the department by the manufacturer" • Ex: "Manuf.'s list price" <p>Wholesale minimum price:</p> <ul style="list-style-type: none"> • Ex: "...the cost to the wholesaler from whom the cigarettes were purchased by the retailer" - MCA 16-10-103
f2mmw4	i. Describe Other:	Open-ended	<i>No specific decision rule</i>
f2mmw5	3. Does the cost include taxes?	1 - Yes 0 - No	<p>Yes: taxes are applied in addition to components listed in "basic cost"</p> <ul style="list-style-type: none"> • Ex: "Cost to the wholesaler" means the basic cost, plus the cost of doing business by the wholesaler, plus state taxes"

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f2mmw6	a. Which taxes are included? (Select all that apply)	f2mmw6__1 - State (explicit reference) f2mmw6__2 - Local (explicit reference) f2mmw6__3 - Federal (explicit reference) f2mmw6__4 - Any stamps or taxes required by law (no explicit mention of state, fed, or local) f2mmw6__5 - Other	<p>State: "state taxes", "taxes required by this state," "taxes required by tax laws of state," "state tax stamp"</p> <ul style="list-style-type: none"> Ex: "the full face value of any stamps which may be required by any cigarette tax act of this state" <p>Local: city, county, municipality, political subdivision</p> <p>State AND Local (explicit):</p> <ul style="list-style-type: none"> Ex: "...full face value of any stamps or any tax which may be required by any cigarette tax act of this state or political subdivision thereof..." - AR 4-75-702 <p>" Full face value of stamps required by law": references general taxes without using words state, federal, or local</p> <ul style="list-style-type: none"> Ex: "...face value of any applicable excise taxes..." DC ST § 28-4521 Ex: "full face value of any stamps which may be required by this chapter" - Conn. Gen. Stat. § 12-326a (2004)
f2mmw7	i. Describe Other:	Open-ended	<i>No specific decision rule</i>
f2mmw8	b. How much of the taxes are included?	1 - 100% 2 - Less than 100%	<p>100%:</p> <ul style="list-style-type: none"> "full face value" "all" "100% of applicable taxes" "face amount" <ul style="list-style-type: none"> Ex: "...plus the face amount of the state cigarette excise ..." - ALM GL ch. 64C, § 13 <p>Less than 100%: any amount less than full/100% amount</p> <ul style="list-style-type: none"> Ex: "Basic cost of cigarettes" shall mean ... plus one-half of the full face value of any stamps which may be required by any cigarette tax act of this state:..." - I.C.A. § 421B.2 (IA)
f2mmw9	i. If less than 100%, what is the amount of taxes included:	Open-ended	<p>Formatting Note: Write ONLY the number as a percentage to the most specific level given.</p> <ul style="list-style-type: none"> Yes: 50% No: half

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f2mmw10	4. Which partys' costs of doing business (markups) are included? (Select all that apply)	f2mmw10__1 - Wholesaler f2mmw10__2 - Retailer f2mmw10__3 - Stamping Agent f2mmw10__4 - Distributor f2mmw10__5 - Dealer f2mmw10__6 - Other f2mmw10__7 - None	<i>No specific decision rule</i> Form Structure Note: The following open-ended fields will only populate if the respective parties are chosen as answers to this question.
f2mmw11	a. Describe Wholesaler Markup:	Open-ended	Formatting Note: Write ONLY the number as a percentage to the most specific level given. Yes: 5.75% 7.2% 0.6% No: Five and three-quarters percent 7.2 .6%
f2mmw12	b. Describe Retailer Markup:	Open-ended	(See above formatting guidelines for percentages)
f2mmw13	c. Describe Stamping Agent Markup:	Open-ended	(See above formatting guidelines for percentages)
f2mmw14	d. Describe Distributor Markup:	Open-ended	(See above formatting guidelines for percentages)
f2mmw15	e. Describe Dealer Markup:	Open-ended	(See above formatting guidelines for percentages)
f2mmw16	f. Describe Other Party:	Open-ended	<i>No specific decision rule</i>
f2mmw17	g. Describe Other Party Markup:	Open-ended	(See above formatting guidelines for percentages)
f2mmw18	5. Are trade discounts subtracted?	1 - Yes 0 - No	Example of a Trade discount: "...regular term discounts granted to distributors by manufacturers of cigarettes for cash payment customarily offered to distributors without discrimination may be used to reduce cost." - CA, 17026.5 No: trade discounts NOT subtracted where the cost is calculated without taking those discounts into account <ul style="list-style-type: none">Ex: "Cost to wholesaler" means the basic cost of the cigarettes, prior to deducting manufacturer's timely payment and stamping discounts and any other discounts or rebates... - Minn. Stat. § 325D.32

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f2mmw19	a. If yes, do trade discounts include customary cash discounts?	1 - Yes 2 - No 3 - Silent	<p>No:</p> <ul style="list-style-type: none"> • Use of "or" to differentiate between trade discount and cash discount. <ul style="list-style-type: none"> ○ Ex: "...minus any trade discount <u>or</u> discount for cash..." - Md. COMMERCIAL LAW Code Ann. § 11-501 ○ Ex: "...absent any cash <u>or</u> other discounts and/or concessions of any kind..." - Tenn. Code Ann. § 47-25-302 • Actual exclusion of cash discounts from trade discounts subtracted from basic/invoice cost <ul style="list-style-type: none"> ○ Ex: "...less all trade discounts except customary discounts for cash." - ALM GL ch. 64C, § 13 (MA) <p>Silent: Where no explicit prohibition exists, but no mention in the law states that it CAN be done, or is regulated in any way</p>
f2mmw20	b. Is there a presumed or set amount for trade discounts?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmw21	i. Describe Amount or Percentage:	Open-ended	See previous guidelines for dollar or percentage formatting.
f2mmw22	c. What are the trade discounts removed from?	1 - Basic Cost of Cigs 2 - Invoice or Replacement Cost 3 - Cost of Doing Business 4 - Other	<p>Trade discounts are normally included in the "cost to the wholesaler/retailer/etc;" however, within that definition, trade discounts are usually removed from a base cost (i.e. basic cost, invoice cost). This question is meant to capture what type of base cost these discounts are removed from. This, in theory, should mirror the answer given to answer #2 of the same section (e.g. What is the base cost?) Where the base cost is the....</p> <ul style="list-style-type: none"> • invoice/replacement cost: <ul style="list-style-type: none"> ○ Ex: "'Cost to the wholesaler' shall mean the invoice cost ... less all trade discounts except customary discounts for cash..." - 10 M.R.S.A. § 1202
f2mmw23	i. Describe Other:	Open-ended	<i>No specific decision rule</i>

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f2mmw24	6. Does the cost include cartage costs?	1 - Yes 0 - No	<p>Yes: Where cartage is included <u>separately</u> from "cost of doing business," and not as part of "cost of doing business"</p> <p>No: where cartage is <u>included</u> in the "cost of doing business," and not added/subtracted as a separate entity from "cost"</p> <ul style="list-style-type: none"> Ex: "...four percent of the basic cost of cigarettes in the absence of proof of a lesser or higher cost, <u>which includes</u> cartage to the retail outlet..." - I.C.A. § 421B.2 Ex: "...plus a markup to cover the cost of doing business by the wholesaler, <u>including cartage</u> to the retailer." - 6 Del. C. § 2602 								
f2mmw25	a. If so, are cartage costs only included if performed or paid for by this party?	1 - Yes 2 - No 3 - Silent	<i>No specific decision rule</i>								
f2mmw27	b. Is there a set amount or percentage for cartage costs?	1 - Yes 0 - No	<i>No specific decision rule</i>								
f2mmw28	i. Describe Amount or Percentage:	Open-ended	See previous guidelines for dollar or percentage formatting.								
f2mmw30	7. Does the cost include a specific dollar amount?	1 - Yes 0 - No	<i>No specific decision rule</i>								
f2mmw31	a. Describe dollar amount:	Open-ended	<p>Formatting Note: Write the number as a dollar amount to the 100th, and include the given quantity to which that amount applies.</p> <table> <tr> <td>Yes:</td> <td>No:</td> </tr> <tr> <td>\$10.10/carton</td> <td>Ten dollars and ten cents</td> </tr> <tr> <td>\$7.07/pack</td> <td>7.07</td> </tr> <tr> <td>\$0.20/carton</td> <td>.2</td> </tr> </table>	Yes:	No:	\$10.10/carton	Ten dollars and ten cents	\$7.07/pack	7.07	\$0.20/carton	.2
Yes:	No:										
\$10.10/carton	Ten dollars and ten cents										
\$7.07/pack	7.07										
\$0.20/carton	.2										
f2mmw32	8. Does the cost include any other elements not listed?	1 - Yes 0 - No	<p>Common "others" include:</p> <ul style="list-style-type: none"> In-Freight charges not otherwise included Transportation costs Additional Fees (e.g. Non-Settlement Fee) 								
f2mmw33	a. Describe Other Elements	Open-ended	<i>No specific decision rule</i>								

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f2mmw34	9. Is there a specific minimum price for sales to the same type of vendor (i.e. retailer sales to other retailers)?	1 - Yes 0 - No	<p>Yes:</p> <ul style="list-style-type: none"> • Where wholesaler to wholesaler sales addressed (doesn't need to be a markup to be addressed) <ul style="list-style-type: none"> ○ Ex: "When one wholesale dealer sells cigarettes to any other wholesale dealer, the former shall not be required to include in his selling price to the latter, the cost of the wholesale dealer..." - NY, McKinney's Tax Law § 485 • <u>Where can't sell below cost, but don't indicate specifically that there isn't a markup</u> <ul style="list-style-type: none"> ○ Ex: "Any sale, transfer or exchange between wholesale outlets or between retail outlets or between wholesale and retail outlets operating a separate business or under a separate name at a price less than the minimum herein prescribed, either through the allowance of a discount or by the payment of a commission or through any other device used to reduce the minimum price shall constitute a violation of this Sub-part." - La. R.S. 51:422
f2mmw35	a. How is the minimum price for these sales determined?	1 - Markup Applied 2 - No Markup Applied (base cost only)	<p><u>"No Markup Applied (base cost only)"</u></p> <ul style="list-style-type: none"> • Ex: "When one wholesale dealer sells cigarettes to any other wholesale dealer, the former shall not be required to include in his selling price to the latter, the cost of the wholesale dealer..." - NY, McKinney's Tax Law § 485
f2mmw36	i. Describe Markup Applied:	Open-ended	See previous guidelines for percentage formatting.
f2mmw37	10. Is there a different cost of doing business or markup for sales to chain stores?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmw38	a. Describe Markup Percentage:	Open-ended	See previous guidelines for percentage formatting.

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f2mmw39	11. Does the law address situations where a Wholesaler acts as a retailer (sells direct to consumer)?	1 - Yes 0 - No	<p>Yes: Laws that address WHOLESALERS who sell directly to consumers</p> <ul style="list-style-type: none"> Ex: "...Any person licensed to sell cigarettes as both a wholesaler and a retailer, who does sell cigarettes at retail, shall, in determining "cost to the retailer", first compute "cost to the wholesaler" as provided in division (C) of this section; that "cost to the wholesaler" shall then be used in lieu of the lower of either invoice cost or replacement cost less all trade discounts except customary discounts for cash in computing "cost to the retailer" as provided in divisions (A) and (B) of this section." - ORC Ann. 1333.11 <p>No: Laws that address RETAILERS who purchase directly from manufacturer</p>
f2mmw40	a. If so, how is the minimum price calculated where wholesalers act as retailers?	1 - Equal to the Retail Minimum Price 2 - Equal to the Wholesaler Minimum Price 3 - Other	<i>No specific decision rule</i>
f2mmw41	i. Describe Other:	Open-ended	<i>No specific decision rule</i>

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WHOLESALE - CASH AND CARRY			
f2mmwc1	1. Does the state define a minimum cost to the wholesaler for cash and carry wholesalers?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmwc3	2. What is the base cost of this product?	1 - Basic Cost 2 - Invoice or Replacement Cost 3 - Gross Invoice Cost 4 - Wholesale Minimum Price 5 - Manufacturer's List Price 6 - Selling Price to other Retailers 7 - Other	<p>These terms are terms of art, and should be coded literally.</p> <p>Basic Cost:</p> <ul style="list-style-type: none"> • "basic cost" • "base cost" <p>Invoice/Replacement Cost: Even if the law uses the term "manufacturer," the use of "invoice" suggests that this should be coded as an invoice cost, not as a manuf. list price.</p> <ul style="list-style-type: none"> • Ex: "...manufacturer's invoice cost of cigarettes by carton to the wholesale dealer..." - NRS 370.005 (NV) • Ex: "true invoice cost" <p>Manuf. List Price:</p> <ul style="list-style-type: none"> • Ex: "...list cost of cigarettes as reported to the department by the manufacturer" • Ex: "Manuf.'s list price" <p>Wholesale minimum price:</p> <ul style="list-style-type: none"> • Ex: "...the cost to the wholesaler from whom the cigarettes were purchased by the retailer" - MCA 16-10-103
f2mmwc4	a. Describe Other:	Open-ended	<i>No specific decision rule</i>

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f2mmwc5	3. Does the cost include taxes?	1 - Yes 0 - No	<p>Yes: taxes are applied in addition to components listed in "basic cost"</p> <ul style="list-style-type: none"> Ex: "Cost to the wholesaler" means the basic cost, plus the cost of doing business by the wholesaler, plus state taxes"
f2mmwc6	a. Which taxes are included? (Select all that apply)	f2mmwc6___1 - State (explicit reference) f2mmwc6___2 - Local (explicit reference) f2mmwc6___3 - Federal (explicit reference) f2mmwc6___4 - Any stamps required by law (no explicit mention of state, fed, or local) f2mmwc6___5 - Other	<p>State: "state taxes", "taxes required by this state," "taxes required by tax laws of state," "state tax stamp"</p> <ul style="list-style-type: none"> Ex: "the full face value of any stamps which may be required by any cigarette tax act of this state" <p>Local: city, county, municipality, political subdivision</p> <p>State AND Local (explicit):</p> <ul style="list-style-type: none"> Ex: "...full face value of any stamps or any tax which may be required by any cigarette tax act of this state or political subdivision thereof..." - AR 4-75-702 <p>" Full face value of stamps required by law": references general taxes without using words state, federal, or local</p> <ul style="list-style-type: none"> Ex: "...face value of any applicable excise taxes..." DC ST § 28-4521 Ex: "full face value of any stamps which may be required by this chapter" - Conn. Gen. Stat. § 12-326a (2004)
f2mmwc7	i. Describe Other	Open-ended	<i>No specific decision rule</i>
f2mmwc8	b. How much of the taxes are included?	1 - 100% 2 - Less than 100%	<p>100%:</p> <ul style="list-style-type: none"> "full face value" "all" "100% of applicable taxes" "face amount" <ul style="list-style-type: none"> Ex: "...plus the face amount of the state cigarette excise ..." - ALM GL ch. 64C, § 13 <p>Less than 100%: any amount less than full/100% amount</p> <ul style="list-style-type: none"> Ex: "Basic cost of cigarettes" shall mean ... plus one-half of the full face value of any stamps which may be required by any cigarette tax act of this state:..." - I.C.A. § 421B.2 (IA)

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f2mmwc9	i. Amount of taxes included:	Open-ended	<p>Formatting Note: Write ONLY the number as a percentage to the most specific level given.</p> <ul style="list-style-type: none"> • Yes: 50% • No: half 								
f2mmwc10	4. Which party's costs of doing business (markups) are included? (Select all that apply)	f2mmwc10__1 - Wholesaler - CC f2mmwc10__2 - Retailer f2mmwc10__3 - Stamping Agent f2mmwc10__4 - Distributor f2mmwc10__5 - Dealer f2mmwc10__6 - Other	<p>Form Structure Note: The following open-ended fields will only populate if the respective parties are chosen as answers to this question.</p>								
f2mmwc11	a. Describe Wholesaler - CC Markup:	Open-ended	<p>Formatting Note: Write ONLY the number as a percentage to the most specific level given.</p> <table border="0"> <tr> <td>Yes:</td> <td>No:</td> </tr> <tr> <td>5.75%</td> <td>Five and three-quarters percent</td> </tr> <tr> <td>7.2%</td> <td>7.2</td> </tr> <tr> <td>0.6%</td> <td>.6%</td> </tr> </table>	Yes:	No:	5.75%	Five and three-quarters percent	7.2%	7.2	0.6%	.6%
Yes:	No:										
5.75%	Five and three-quarters percent										
7.2%	7.2										
0.6%	.6%										
f2mmwc12	b. Describe Retailer Markup:	Open-ended	(See above formatting guidelines for percentages)								
f2mmwc13	c. Describe Stamping Agent Markup:	Open-ended	(See above formatting guidelines for percentages)								
f2mmwc14	d. Describe Distributor Markup:	Open-ended	(See above formatting guidelines for percentages)								
f2mmwc15	e. Describe Dealer Markup:	Open-ended	(See above formatting guidelines for percentages)								
f2mmwc16	f. Describe Other Party:	Open-ended	<i>No specific decision rule</i>								
f2mmwc17	g. Describe Other Party Markup:	Open-ended	(See above formatting guidelines for percentages)								
f2mmwc18	5. Are trade discounts subtracted?	1 - Yes 0 - No	<p>Example of a Trade discount: "...regular term discounts granted to distributors by manufacturers of cigarettes for cash payment customarily offered to distributors without discrimination may be used to reduce cost." - CA, 17026.5</p> <p>No: base cost is calculated without subtracting discounts</p> <ul style="list-style-type: none"> • Ex: "Cost to wholesaler" means the basic cost of the cigarettes, prior to deducting manufacturer's timely payment and stamping discounts and any 								

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			other discounts or rebates..." - Minn. Stat. §325D.32
f2mmwc19	a. Do trade discounts include customary cash discounts?	1 - Yes 0 - No	No: <ul style="list-style-type: none"> • Use of "or" to differentiate between trade discount and cash discount. <ul style="list-style-type: none"> ○ Ex: "...minus any trade discount <u>or</u> discount for cash..." - Md. COMMERCIAL LAW Code Ann. § 11-501 ○ Ex: "...absent any cash <u>or</u> other discounts and/or concessions of any kind..." - Tenn. Code Ann. § 47-25-302 • Actual exclusion of cash discounts from trade discounts subtracted from basic/invoice cost <ul style="list-style-type: none"> ○ Ex: "...less all trade discounts except customary discounts for cash." - ALM GL ch. 64C, § 13 (MA)
f2mmwc20	b. Is there a presumed or set amount for trade discounts?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmwc21	i. Describe Amount or Percentage:	Open-ended	See previous guidelines for dollar or percentage formatting.
f2mmwc22	c. What are the trade discounts removed from?	1 - Basic Cost of Cigs 2 - Invoice or Replacement Cost 3 - Cost of Doing Business 4 - Other	<i>No specific decision rule</i>
f2mmwc23	i. Describe Other:	Open-ended	<i>No specific decision rule</i>

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f2mmwc24	6. Does the cost include cartage costs?	1 - Yes 0 - No	<p>Yes: Where cartage is included <u>separately</u> from "cost of doing business," and not as part of "cost of doing business"</p> <p>No:</p> <ul style="list-style-type: none"> • Where cartage is <u>included</u> in the "cost of doing business," and not added/subtracted as a separate entity from "cost" <ul style="list-style-type: none"> ○ Ex: "...four percent of the basic cost of cigarettes in the absence of proof of a lesser or higher cost, <u>which includes</u> cartage to the retail outlet..." - I.C.A. § 421B.2 ○ Ex: "...plus a markup to cover the cost of doing business by the wholesaler, <u>including cartage</u> to the retailer." - 6 Del. C. § 2602 • Where "allowance" made to retailer/dealer purchasing from W-CC, count as cartage costs, for RETAILER in RETAILER section <ul style="list-style-type: none"> ○ Ex: "...Where the sale by the wholesaler to the retailer is on a cash and carry basis, the wholesaler may, in the absence of proof of a lesser or higher cost, allow to the retailer an amount not to exceed three-fourths of one per cent of the 'cost to the wholesaler'..." - ORC Ann. 1333.11 (OH)
f2mmwc25	a. If yes, are cartage costs only included if performed or paid for by this party?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmwc26	b. Is there a set amount or percentage for cartage costs?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmwc27	i. Describe Amount or Percentage:	Open-ended	See previous guidelines for dollar or percentage formatting.
f2mmwc28	7. Does the cost include a specific dollar amount?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmwc29	a. Describe dollar amount:	Open-ended	See previous guidelines for dollar formatting.
f2mmwc30	8. Does the cost include any other elements not listed?	1 - Yes 0 - No	<p>Common "others" include:</p> <ul style="list-style-type: none"> • In-Freight charges not otherwise included • Transportation costs

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			<ul style="list-style-type: none"> • Additional Fees (e.g. Non-Settlement Fee)
f2mmwc31	a. Describe Other Elements	Open-ended	<i>No specific decision rule</i>
f2mmwc32	9. Is there a specific minimum price for sales to the same type of vendor (i.e. retailer sales to other retailers)?	1 - Yes 0 - No	<p>Yes:</p> <ul style="list-style-type: none"> • Where wholesaler to wholesaler sales addressed (doesn't need to be a markup to be addressed) <ul style="list-style-type: none"> ○ Ex: "When one wholesale dealer sells cigarettes to any other wholesale dealer, the former shall not be required to include in his selling price to the latter, the cost of the wholesale dealer..." - NY, McKinney's Tax Law § 485 • <u>Where can't sell below cost, but don't indicate specifically that there isn't a markup</u> <ul style="list-style-type: none"> ○ Ex: "Any sale, transfer or exchange between wholesale outlets or between retail outlets or between wholesale and retail outlets operating a separate business or under a separate name at a price less than the minimum herein prescribed, either through the allowance of a discount or by the payment of a commission or through any other device used to reduce the minimum price shall constitute a violation of this Sub-part." - La. R.S. 51:422
f2mmwc34	a. If so, how is the minimum price for these sales determined?	1 - Markup Applied 2 - No Markup Applied (base cost only)	<p>"No Markup Applied (base cost only)"</p> <ul style="list-style-type: none"> • Ex: "When one wholesale dealer sells cigarettes to any other wholesale dealer, the former shall not be required to include in his selling price to the latter, the cost of the wholesale dealer..." - NY, McKinney's Tax Law § 485
f2mmwc35	i. Describe Markup Applied:	Open-ended	See previous guidelines for percentage formatting.
f2mmwc36	10. Is there a different cost of doing business or markup for sales to chain stores?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmwc361	a. Describe Markup (%):	Open-ended	See previous guidelines for percentage formatting.

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f2mmwc37	11. Does the law address situations where a Wholesaler acts as a retailer (sells direct to consumer)?	1 - Yes 0 - No	<p>Yes: Laws that address WHOLESALERS who sell directly to consumers</p> <ul style="list-style-type: none"> Ex: "...Any person licensed to sell cigarettes as both a wholesaler and a retailer, who does sell cigarettes at retail, shall, in determining "cost to the retailer", first compute "cost to the wholesaler" as provided in division (C) of this section; that "cost to the wholesaler" shall then be used in lieu of the lower of either invoice cost or replacement cost less all trade discounts except customary discounts for cash in computing "cost to the retailer" as provided in divisions (A) and (B) of this section." - ORC Ann. 1333.11 <p>No: Laws that address RETAILERS who purchase directly from manufacturer</p>
f2mmwc38	a. If so, how is the minimum price calculated where wholesalers act as retailers?	1 - Equal to the Retail Minimum Price 2 - Equal to the Wholesaler Minimum Price 3 - Other	<i>No specific decision rule</i>
f2mmwc39	i. Describe Other:	Open-ended	<i>No specific decision rule</i>

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RETAILER			
f2mmr1	1. Does the state define a minimum cost to the retailer?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmr3	2. What is the base cost of this product?	1 - Basic Cost 2 - Invoice or Replacement Cost 3 - Gross Invoice Cost 4 - Wholesale Minimum Price 5 - Manufacturer's List Price 6 - Selling Price to other Retailers 7 - Other	<p>These terms are terms of art, and should be coded literally.</p> <p>Basic Cost:</p> <ul style="list-style-type: none"> • "basic cost" • "base cost" <p>Invoice/Replacement Cost: Even if the law uses the term "manufacturer," the use of "invoice" suggests that this should be coded as an invoice cost, not as a manuf. list price.</p> <ul style="list-style-type: none"> • Ex: "...manufacturer's invoice cost of cigarettes by carton to the wholesale dealer..." - NRS 370.005 (NV) • Ex: "true invoice cost" <p>Manuf. List Price:</p> <ul style="list-style-type: none"> • Ex: "...list cost of cigarettes as reported to the department by the manufacturer" • Ex: "Manuf.'s list price" <p>Wholesale minimum price:</p> <ul style="list-style-type: none"> • Ex: "...the cost to the wholesaler from whom the cigarettes were purchased by the retailer" - MCA 16-10-103
f2mmr4	a. Describe Other:	Open-ended	<i>No specific decision rule</i>

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f2mmr5	3. Does the cost include taxes?	1 - Yes 0 - No	<p>Yes: taxes are applied in addition to components listed in "basic cost"</p> <ul style="list-style-type: none"> Ex: "Cost to the retailer" means the basic cost, plus the cost of doing business by the retailer, plus state taxes"
f2mmr6	a. If yes, which taxes are included? (Select all that apply)	<p>f2mmr6__1 - State (explicit reference) f2mmr6__2 - Local (explicit reference) f2mmr6__3 - Federal (explicit reference) f2mmr6__4 - Any stamps or taxes required by law (no explicit mention of state, fed, or local) f2mmr6__5 - Other</p>	<p>State: "state taxes", "taxes required by this state," "taxes required by tax laws of state," "state tax stamp"</p> <ul style="list-style-type: none"> Ex: "the full face value of any stamps which may be required by any cigarette tax act of this state" <p>Local: city, county, municipality, political subdivision State AND Local (explicit):</p> <ul style="list-style-type: none"> Ex: "...full face value of any stamps or any tax which may be required by any cigarette tax act of this state or political subdivision thereof..." - AR 4-75-702 <p>" Full face value of stamps required by law": references general taxes without using words state, federal, or local</p> <ul style="list-style-type: none"> Ex: "...face value of any applicable excise taxes..." DC ST § 28-4521 Ex: "full face value of any stamps which may be required by this chapter" - Conn. Gen. Stat. § 12-326a (2004)
f2mmr7	i. Describe Other	Open-ended	<i>No specific decision rule</i>
f2mmr8	b. How much of the taxes are included?	1 - 100% 2 - Less than 100%	<p>100%:</p> <ul style="list-style-type: none"> "full face value" "all" "100% of applicable taxes" "face amount" <ul style="list-style-type: none"> Ex: "...plus the face amount of the state cigarette excise ..." - ALM GL ch. 64C, § 13 <p>Less than 100%: any amount less than full/100% amount</p> <ul style="list-style-type: none"> Ex: "Basic cost of cigarettes" shall mean ... plus one-half of the full face value of any stamps which may be required by any cigarette tax act of this state:..." - I.C.A. § 421B.2 (IA)

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f2mmr9	i. If less than 100%, what is the amount of taxes included:	Open-ended	<p>Formatting Note: Write ONLY the number as a percentage to the most specific level given.</p> <ul style="list-style-type: none"> • Yes: 50% • No: half 								
f2mmr10	4. Which party's costs of doing business (markups) are included? (Select all that apply)	f2mmr10__1 - Wholesaler f2mmr10__2 - Retailer f2mmr10__3 - Stamping Agent f2mmr10__4 - Distributor f2mmr10__5 - Dealer f2mmr10__6 - Other	<p>Form Structure Note: The following open-ended fields will only populate if the respective parties are chosen as answers to this question.</p>								
f2mmr11	a. Describe Wholesaler Markup:	Open-ended	<p>Formatting Note: Write ONLY the number as a percentage to the most specific level given.</p> <table> <tr> <td>Yes:</td> <td>No:</td> </tr> <tr> <td>5.75%</td> <td>Five and three-quarters percent</td> </tr> <tr> <td>7.2%</td> <td>7.2</td> </tr> <tr> <td>0.6%</td> <td>.6%</td> </tr> </table>	Yes:	No:	5.75%	Five and three-quarters percent	7.2%	7.2	0.6%	.6%
Yes:	No:										
5.75%	Five and three-quarters percent										
7.2%	7.2										
0.6%	.6%										
f2mmr12	b. Describe Retailer Markup:	Open-ended	(See above formatting guidelines for percentages)								
f2mmr13	c. Describe Stamping Agent Markup:	Open-ended	(See above formatting guidelines for percentages)								
f2mmr14	d. Describe Distributor Markup:	Open-ended	(See above formatting guidelines for percentages)								
f2mmr15	e. Describe Dealer Markup:	Open-ended	(See above formatting guidelines for percentages)								
f2mmr16	f. Describe Other Party:	Open-ended	<i>No specific decision rule</i>								
f2mmr17	g. Describe Other Party Markup:	Open-ended	(See above formatting guidelines for percentages)								
f2mmr18	5. Are trade discounts subtracted?	1 - Yes 0 - No	<p>Example of a Trade discount: "...regular term discounts granted to distributors by manufacturers of cigarettes for cash payment customarily offered to distributors without discrimination may be used to reduce cost." - CA, 17026.5</p> <p>No: base cost is calculated without subtracting discounts</p> <ul style="list-style-type: none"> • Ex: "Cost to wholesaler" means the basic cost of the cigarettes, prior to deducting manufacturer's timely payment and stamping discounts and any other discounts or rebates... - Minn. Stat. §325D.32 								

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f2mmr19	a. If yes, do trade discounts include customary cash discounts?	1 - Yes 2 - No 3 - Silent	<p>No:</p> <ul style="list-style-type: none"> • Use of "or" to differentiate between trade discount and cash discount. <ul style="list-style-type: none"> ○ Ex: "...minus any trade discount <u>or</u> discount for cash..." - Md. COMMERCIAL LAW Code Ann. § 11-501 ○ Ex: "...absent any cash <u>or</u> other discounts and/or concessions of any kind..." - Tenn. Code Ann. § 47-25-302 • Actual exclusion of cash discounts from trade discounts subtracted from basic/invoice cost <ul style="list-style-type: none"> ○ Ex: "...less all trade discounts except customary discounts for cash." - ALM GL ch. 64C, § 13 (MA) <p>Silent: Where no explicit prohibition exists, but no mention in the law states that it CAN be done, or is regulated in any way</p>
f2mmr20	b. Is there a presumed or set amount for trade discounts?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmr21	i. Describe Amount or Percentage:	Open-ended	See previous guidelines for dollar or percentage formatting.
f2mmr22	c. What are the trade discounts removed from?	1 - Basic Cost of Cigs 2 - Invoice or Replacement Cost 3 - Cost of Doing Business 4 - Other	<i>No specific decision rule</i>
f2mmr23	i. Describe Other:	Open-ended	<i>No specific decision rule</i>

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f2mmr24	6. Does the cost include cartage costs?	1 - Yes 0 - No	<p>Yes:</p> <ul style="list-style-type: none"> • Where cartage is included <u>separately</u> from "cost of doing business," and not as part of "cost of doing business" • Where "allowance" made to retailer/dealer purchasing from W-CC, count as cartage costs, for RETAILER in RETAILER section <ul style="list-style-type: none"> ○ Ex: "...Where the sale by the wholesaler to the retailer is on a cash and carry basis, the wholesaler may, in the absence of proof of a lesser or higher cost, allow to the retailer an amount not to exceed three-fourths of one per cent of the 'cost to the wholesaler'..." - ORC Ann. 1333.11 (OH) <p>No: where cartage is <u>included</u> in the "cost of doing business," and not added/subtracted as a separate entity from "cost"</p> <ul style="list-style-type: none"> • Ex: "...four percent of the basic cost of cigarettes in the absence of proof of a lesser or higher cost, <u>which includes</u> cartage to the retail outlet..." - I.C.A. § 421B.2 • Ex: "...plus a markup to cover the cost of doing business by the wholesaler, <u>including cartage</u> to the retailer." - 6 Del. C. § 2602
f2mmr25	a. If yes, are cartage costs only included if performed or paid for by this party?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmr26	b. Is there a set amount or percentage for cartage costs?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmr27	i. Describe Amount or Percentage:	Open-ended	See previous guidelines for dollar or percentage formatting.
f2mmr28	7. Does the cost include a specific dollar amount?	1 - Yes 0 - No	<i>No specific decision rule</i>

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f2mmr29	a. Describe dollar amount:	Open-ended	<p>Formatting Note: Write the number as a dollar amount to the 100th, and include the given quantity to which that amount applies.</p> <p>Yes: \$10.10/carton \$7.07/pack \$0.20/carton</p> <p>No: Ten dollars and ten cents 7.07 .2</p>
f2mmr30	8. Does the cost include any other elements not listed?	1 - Yes 0 - No	<p>Common "others" include:</p> <ul style="list-style-type: none"> • In-Freight charges not otherwise included • Transportation costs • Additional Fees (e.g. Non-Settlement Fee)
f2mmr31	a. Describe Other Elements	Open-ended	<i>No specific decision rule</i>
f2mmr32	9. Is there a specific minimum price for sales to the same type of vendor (i.e. retailer sales to other retailers)?	1 - Yes 0 - No	<p>Yes:</p> <ul style="list-style-type: none"> • Where party to party sales addressed <ul style="list-style-type: none"> ○ Ex: "When one wholesale dealer sells cigarettes to any other wholesale dealer, the former shall not be required to include in his selling price to the latter..." – NY Tax Law § 485 • Where not specifically indicated there is no markup <ul style="list-style-type: none"> ○ Ex: "Any sale, transfer or exchange between wholesale outlets...at a price less than the minimum herein prescribed..." - La. R.S. 51:422 <p>No:</p> <ul style="list-style-type: none"> • Requiring party apply same markup to customers as they do to other vendors of same type does not mean that there is a prescribed retailer-to-retailer price. <ul style="list-style-type: none"> ○ Ex: "a ...non-producing retailer of cigarettes... who sells to other retailers shall use the selling price for the sales to other retailers plus at least the minimum retailer markup." - Wis. Adm. Code ATCP

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			105.005
f2mmr34	a. If yes, how is the minimum price for these sales determined?	1 - Markup Applied 2 - No Markup Applied (base cost only)	<p><u>"No Markup Applied (base cost only)"</u></p> <ul style="list-style-type: none"> Ex: "When one wholesale dealer sells cigarettes to any other wholesale dealer, the former shall not be required to include in his selling price to the latter, the cost of the wholesale dealer..." - NY, McKinney's Tax Law § 485
f2mmr35	i. Describe Markup Applied:	Open-ended	See previous guidelines for percentage formatting.
f2mmr36	10. Is there a different cost of doing business or markup for sales to chain stores?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmr37	a. Describe Markup Percentage:	Open-ended	See previous guidelines for percentage formatting.
f2mmr38	11. Does the law address situations where a Retailer gets discounts normally afforded a Wholesaler?	1 - Yes 0 - No	<p><u>Yes:</u></p> <ul style="list-style-type: none"> <u>Laws that address RETAILERS who purchase directly from manufacturer</u> <ul style="list-style-type: none"> Ex: "...any retailer who, in connection with the retailer's purchase, receives not only the discounts ordinarily allowed upon purchases by a retailer, but also, in whole or in part, discounts ordinarily allowed on purchases by a distributor shall, in determining costs to the retailer pursuant to this section, add the cost to the distributor ... to the basic cost of cigarettes to said retailer as well as the cost of doing business by the retailer." - Burns Ind. Code Ann. § 24-3-2-2 <u>Laws that address retailers who purchase outside the normal distribution sequence</u> <ul style="list-style-type: none"> Ex: "Where cigarettes are purchased from other than an agent, the sum of the cost of doing business by the agent with respect to sales to CMSA wholesale dealers plus the cost of doing business by the CMSA

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			<p>wholesale dealer with respect to sales to CMSA retail dealers may be substituted for the cost of doing business by the agent in the aforementioned equation..." - 20 NYCRR § 82.5</p> <ul style="list-style-type: none"> • <u>Where law addresses both wholesalers and retailers selling in both capacities, count yes for both W/W-CC and R sections</u> <ul style="list-style-type: none"> ○ Ex: "...Any person licensed to sell cigarettes as both a wholesaler and a retailer, who does sell cigarettes at retail, shall, in determining "cost to the retailer", first compute "cost to the wholesaler"...that "cost to the wholesaler" shall then be used in lieu of the lower of either invoice cost or replacement cost less all trade discounts except customary discounts for cash in computing "cost to the retailer"..." - ORC Ann. 1333.11 <p>No: laws that address WHOLESALERS who sell directly to consumers</p>
f2mmr39	a. Where a Retailer receives Wholesaler discounts, what is the retailer's minimum price?	<p>1 - Equal to the Retail Minimum Price 2 - Equal to the Wholesaler Minimum Price 3 - Other</p>	<p>Equal to the Retail Minimum Price:</p> <ul style="list-style-type: none"> • Where markups applied are that which would normally be applied if Retailer went through state's typical distribution channels (distributor/wholesaler + retailer markups + basic or invoice cost) <ul style="list-style-type: none"> ○ Ex: "A retailer who purchases directly from a manufacturer or from any other person at or at less than or about the price normally and usually charged for purchases in wholesale quantities shall, in determining the cost to the retailer, add the cost of doing business by the wholesaler, as determined in subsection, to the basic cost of cigarettes to the retailer, as well as the cost of doing business by the retailer." - MCA 16-10-103

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f2mmr40	i. Describe Other:	Open-ended	<i>No specific decision rule</i>
STAMPING AGENT			
f2mmsa1	1. Does the state define a minimum cost to the agent?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmsa3	2. What is the base cost of this product?	1 - Basic Cost 2 - Invoice or Replacement Cost 3 - Gross Invoice Cost 4 - Wholesale Minimum Price 5 - Manufacturer's List Price 6 - Selling Price to other Retailers 7 - Other 8 - None	<p>These terms are terms of art, and should be coded literally.</p> <p>Basic Cost:</p> <ul style="list-style-type: none"> • "basic cost" • "base cost" <p>Invoice/Replacement Cost: Even if the law uses the term "manufacturer," the use of "invoice" suggests that this should be coded as an invoice cost, not as a manuf. list price.</p> <ul style="list-style-type: none"> • Ex: "...manufacturer's invoice cost of cigarettes by carton to the wholesale dealer..." - NRS 370.005 (NV) • Ex: "true invoice cost" <p>Manuf. List Price:</p> <ul style="list-style-type: none"> • Ex: "...list cost of cigarettes as reported to the department by the manufacturer" • Ex: "Manuf.'s list price" <p>Wholesale minimum price:</p> <ul style="list-style-type: none"> • Ex: "...the cost to the wholesaler from whom the cigarettes were purchased by the retailer" - MCA 16-10-103
f2mmsa4	a. Describe Other:	Open-ended	<i>No specific decision rule</i>
f2mmsa5	3. Does the cost include taxes?	1 - Yes 0 - No	<p>Yes: taxes are applied in addition to components listed in "basic cost"</p> <ul style="list-style-type: none"> • Ex: "Cost to the agent" means the basic cost, plus the cost of doing business by the agent, plus state taxes"

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f2mmsa6	a. Which taxes are included? (Select all that apply)	f2mmsa6__1 - State (explicit reference) f2mmsa6__2 - Local (explicit reference) f2mmsa6__3 - Federal (explicit reference) f2mmsa6__4 - Any stamps required by law (no explicit mention of state, fed, or local) f2mmsa6__5 - Other	<p>State: "state taxes", "taxes required by this state," "taxes required by tax laws of state," "state tax stamp"</p> <ul style="list-style-type: none"> Ex: "the full face value of any stamps which may be required by any cigarette tax act of this state" <p>Local: city, county, municipality, political subdivision</p> <p>State AND Local (explicit):</p> <ul style="list-style-type: none"> Ex: "...full face value of any stamps or any tax which may be required by any cigarette tax act of this state or political subdivision thereof..." - AR 4-75-702 <p>" Full face value of stamps required by law": references general taxes without using words state, federal, or local</p> <ul style="list-style-type: none"> Ex: "...face value of any applicable excise taxes..." DC ST § 28-4521 Ex: "full face value of any stamps which may be required by this chapter" - Conn. Gen. Stat. § 12-326a (2004)
f2mmsa7	i. Describe Other	Open-ended	<i>No specific decision rule</i>
f2mmsa8	b. How much of the taxes are included?	1 - 100% 2 - Less than 100%	<p>100%:</p> <ul style="list-style-type: none"> "full face value" "all" "100% of applicable taxes" "face amount" <ul style="list-style-type: none"> Ex: "...plus the face amount of the state cigarette excise ..." - ALM GL ch. 64C, § 13 <p>Less than 100%: any amount less than full/100% amount</p> <ul style="list-style-type: none"> Ex: "Basic cost of cigarettes" shall mean ... plus one-half of the full face value of any stamps which may be required by any cigarette tax act of this state:..." - I.C.A. § 421B.2 (IA)
f2mmsa9	i. Amount of taxes included:	Open-ended	<p>Formatting Note: Write ONLY the number as a percentage to the most specific level given.</p> <ul style="list-style-type: none"> Yes: 50% No: half

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f2mmsa10	4. Which party's costs of doing business (markups) are included? (Select all that apply)	f2mmsa10__1 - Wholesaler f2mmsa10__2 - Retailer f2mmsa10__3 - Stamping Agent f2mmsa10__4 - Distributor f2mmsa10__5 - Dealer f2mmsa10__6 - Other	Form Structure Note: The following open-ended fields will only populate if the respective parties are chosen as answers to this question.
f2mmsa11	a. Describe Wholesaler Markup:	Open-ended	Formatting Note: Write ONLY the number as a percentage to the most specific level given. Yes: 5.75% 7.2% 0.6% No: Five and three-quarters percent 7.2 .6%
f2mmsa12	b. Describe Retailer Markup:	Open-ended	(See above formatting guidelines for percentages)
f2mmsa13	c. Describe Distributor Markup:	Open-ended	(See above formatting guidelines for percentages)
f2mmsa14	d. Describe Dealer Markup:	Open-ended	(See above formatting guidelines for percentages)
f2mmsa15	e. Describe Other Party:	Open-ended	<i>No specific decision rule</i>
f2mmsa16	f. Describe Other Party Markup:	Open-ended	(See above formatting guidelines for percentages)
f2mmsa17	g. If there is an agent markup, does the agent's markup vary according to the purchasing party?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmsa18	i. If no, what is the agent markup?	Open-ended	This variable captures the static stamping agent markup rate. Where the stamping agent's markup differs according to the purchasing party, f2mmsa19 will populate instead. (See above formatting guidelines for percentages)
f2mmsa19	ii. If the markups vary, which parties receive different rates (select all that apply):	f2mmsa19__1 - Wholesaler - Traditional f2mmsa19__2 - Wholesaler - Cash and Carry f2mmsa19__3 - Retailer f2mmsa19__4 - Chain Store f2mmsa19__5 - Dealer f2mmsa19__6 - Distributor f2mmsa19__7 - Other	Where the stamping agent's markup differs according to the purchasing party, the stamping agent's rate for each respective purchasing party will be entered in the notes fields below.

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f2mmsa20	a. Wholesaler - Traditional Rate:	Open-ended	(See above formatting guidelines for percentages)
f2mmsa21	b. Wholesaler - Cash and Carry Rate:	Open-ended	(See above formatting guidelines for percentages)
f2mmsa22	c. Retailer Rate:	Open-ended	(See above formatting guidelines for percentages)
f2mmsa23	d. Chain Store Rate:	Open-ended	(See above formatting guidelines for percentages)
f2mmsa24	e. Dealer Rate:	Open-ended	(See above formatting guidelines for percentages)
f2mmsa25	f. Distributor Rate:	Open-ended	(See above formatting guidelines for percentages)
f2mmsa26	g. Describe Other Party:	Open-ended	<i>No specific decision rule</i>
f2mmsa27	h. Other Rate:	Open-ended	(See above formatting guidelines for percentages)
f2mmsa28	5. Are trade discounts subtracted?	1 - Yes 0 - No	<p><u>Example of a Trade discount:</u> "...regular term discounts granted to distributors by manufacturers of cigarettes for cash payment customarily offered to distributors without discrimination may be used to reduce cost." - CA, 17026.5</p> <p>No: trade discounts NOT subtracted where the cost is calculated without taking those discounts into account</p> <ul style="list-style-type: none"> • Ex: "Cost to wholesaler" means the basic cost of the cigarettes, prior to deducting manufacturer's timely payment and stamping discounts and any other discounts or rebates... - Minn. Stat. § 325D.32
f2mmsa29	a. Do trade discounts include customary cash discounts?	1 - Yes 0 - No	<p>No:</p> <ul style="list-style-type: none"> • Use of "or" to differentiate between trade discount and cash discount. <ul style="list-style-type: none"> ○ Ex: "...minus any trade discount <u>or</u> discount for cash..." - Md. COMMERCIAL LAW Code Ann. § 11-501 ○ Ex: "...absent any cash <u>or</u> other discounts and/or concessions of any kind..." - Tenn. Code Ann. § 47-25-302 • Actual exclusion of cash discounts from trade discounts subtracted from basic/invoice cost <ul style="list-style-type: none"> ○ Ex: "...less all trade discounts except

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			customary discounts for cash." - ALM GL ch. 64C, § 13 (MA)
f2mmsa30	b. Is there a presumed or set amount for trade discounts?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmsa31	i. Describe Amount or Percentage:	Open-ended	See previous guidelines for dollar or percentage formatting.
f2mmsa32	c. What are the trade discounts removed from?	1 - Basic Cost of Cigs 2 - Invoice or Replacement Cost 3 - Cost of Doing Business 4 - Other	<i>No specific decision rule</i>
f2mmsa33	Describe Other:	Open-ended	<i>No specific decision rule</i>
f2mmsa34	6. Does the cost include cartage costs?	1 - Yes 0 - No	<p>Yes: Where cartage is included <u>separately</u> from "cost of doing business," and not as part of "cost of doing business"</p> <p>No: where cartage is <u>included</u> in the "cost of doing business," and not added/subtracted as a separate entity from "cost"</p> <ul style="list-style-type: none"> • Ex: "...four percent of the basic cost of cigarettes in the absence of proof of a lesser or higher cost, <u>which includes</u> cartage to the retail outlet..." - I.C.A. § 421B.2 • Ex: "...plus a markup to cover the cost of doing business by the wholesaler, <u>including cartage</u> to the retailer." - 6 Del. C. § 2602
f2mmsa35	a. If yes, are cartage costs only included if performed or paid for by this party?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmsa36	b. Is there a set amount or percentage for cartage costs?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmsa37	i. Describe Amount or Percentage:	Open-ended	See previous guidelines for dollar or percentage formatting.
f2mmsa38	7. Does the cost include a specific dollar amount?	1 - Yes 0 - No	<i>No specific decision rule</i>

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f2mmsa39	a. Describe dollar amount:	Open-ended	<p>Formatting Note: Write the number as a dollar amount to the 100th, and include the given quantity to which that amount applies.</p> <table border="0"> <tr> <td>Yes:</td> <td>No:</td> </tr> <tr> <td>\$10.10/carton</td> <td>Ten dollars and ten cents</td> </tr> <tr> <td>\$7.07/pack</td> <td>7.07</td> </tr> <tr> <td>\$0.20/carton</td> <td>.2</td> </tr> </table>	Yes:	No:	\$10.10/carton	Ten dollars and ten cents	\$7.07/pack	7.07	\$0.20/carton	.2
Yes:	No:										
\$10.10/carton	Ten dollars and ten cents										
\$7.07/pack	7.07										
\$0.20/carton	.2										
f2mmsa40	8. Does the cost include any other elements not listed?	1 - Yes 0 - No	<p>Common “others” include:</p> <ul style="list-style-type: none"> • In-Freight charges not otherwise included • Transportation costs • Additional Fees (e.g. Non-Settlement Fee) 								
f2mmsa41	a. Describe Other Elements	Open-ended	<i>No specific decision rule</i>								
f2mmsa42	9. Is there a specific minimum price for sales to the same type of vendor (i.e. retailer sales to other retailers)?	1 - Yes 0 - No	<p>Yes:</p> <ul style="list-style-type: none"> • Where party to party sales addressed (doesn't need to be a markup to be addressed) <ul style="list-style-type: none"> ○ Ex: "When one agent sells cigarettes to any other agent, the former shall not be required to include in his selling price to the latter, the cost of the agent..." - NY McKinney's Tax Law § 485 • <u>Where can't sell below cost, but don't indicate specifically that there isn't a markup</u> <ul style="list-style-type: none"> ○ Ex: "Any sale, transfer or exchange between wholesale outlets or between retail outlets or between wholesale and retail outlets operating a separate business or under a separate name at a price less than the minimum herein prescribed, either through the allowance of a discount or by the payment of a commission or through any other device used to reduce the minimum price shall constitute a violation of this Sub-part." - La. R.S. 51:422 								

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f2mmsa44	a. If yes, how is the minimum price for these sales determined?	1 - Markup Applied 2 - No Markup Applied (base cost only)	<u>"No Markup Applied (base cost only)"</u> <ul style="list-style-type: none"> Ex: "When one wholesale dealer sells cigarettes to any other wholesale dealer, the former shall not be required to include in his selling price to the latter, the cost of the wholesale dealer..." - NY, McKinney's Tax Law § 485
f2mmsa45	i. Describe Markup Applied:	Open-ended	See previous guidelines for percentage formatting.
f2mmsa46	10. Does the law address situations where a Stamping Agent acts as a Retailer?	1 - Yes 0 - No	<u>Yes:</u> Stamping agent sells directly to consumers <u>No:</u> Stamping agent has specific rate for sales to retailers
f2mmsa47	a. If yes, how is the minimum price calculated where agents act as retailers?	1 - Equal to the Retail Minimum Price 2 - Equal to the Wholesaler Minimum Price 3 - Equal to Stamping Agent Minimum Price 4 - Other 5 - No specific minimum price	<i>No specific decision rule</i>
f2mmsa48	i. Describe Other:	Open-ended	<i>No specific decision rule</i>

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DEALER			
f2mmde1	1. Does the state define a minimum cost to the dealer?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmde3	2. What is the base cost of this product?	1 - Basic Cost 2 - Invoice or Replacement Cost 3 - Gross Invoice Cost 4 - Wholesale Minimum Price 5 - Manufacturer's List Price 6 - Selling Price to other Retailers 7 - Other	<p>These terms are terms of art, and should be coded literally.</p> <p>Basic Cost:</p> <ul style="list-style-type: none"> • "basic cost" • "base cost" <p>Invoice/Replacement Cost: Even if the law uses the term "manufacturer," the use of "invoice" suggests that this should be coded as an invoice cost, not as a manuf. list price.</p> <ul style="list-style-type: none"> • Ex: "...manufacturer's invoice cost of cigarettes by carton to the wholesale dealer..." - NRS 370.005 (NV) • Ex: "true invoice cost" <p>Manuf. List Price:</p> <ul style="list-style-type: none"> • Ex: "...list cost of cigarettes as reported to the department by the manufacturer" • Ex: "Manuf.'s list price" <p>Wholesale minimum price:</p> <ul style="list-style-type: none"> • Ex: "...the cost to the wholesaler from whom the cigarettes were purchased by the retailer" - MCA 16-10-103
f2mmde4	Describe Other:	Open-ended	<i>No specific decision rule</i>
f2mmde5	3. Does the cost include taxes?	1 - Yes 0 - No	<p>Yes: taxes are applied in addition to components listed in "basic cost"</p> <ul style="list-style-type: none"> • Ex: "Cost to the agent" means the basic cost, plus the cost of doing business by the agent, plus state taxes"
f2mmde6	a. Which taxes are included? (Select all that apply)	f2mmde6__1 - State (explicit reference) f2mmde6__2 - Local (explicit reference) f2mmde6__3 - Federal (explicit reference)	<p>State: "state taxes", "taxes required by this state," "taxes required by tax laws of state," "state tax stamp"</p> <ul style="list-style-type: none"> • Ex: "the full face value of any stamps which may be required by any cigarette tax act of this state" <p>Local: city, county, municipality, political subdivision</p>

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		reference) f2mmde6__4 - Any stamps required by law (no explicit mention of state, fed, or local) f2mmde6__5 - Other	<p>State AND Local (explicit):</p> <ul style="list-style-type: none"> Ex: "...full face value of any stamps or any tax which may be required by any cigarette tax act of this state or political subdivision thereof..." - AR 4-75-702 <p>" Full face value of stamps required by law": references general taxes without using words state, federal, or local</p> <ul style="list-style-type: none"> Ex: "...face value of any applicable excise taxes..." DC ST § 28-4521 Ex: "full face value of any stamps which may be required by this chapter" - Conn. Gen. Stat. § 12-326a (2004)
f2mmde7	i. Describe Other	Open-ended	<i>No specific decision rule</i>
f2mmde8	b. How much of the taxes are included?	1 - 100% 2 - Less than 100%	<p>100%:</p> <ul style="list-style-type: none"> "full face value" "all" "100% of applicable taxes" "face amount" <ul style="list-style-type: none"> Ex: "...plus the face amount of the state cigarette excise ..." - ALM GL ch. 64C, § 13 <p>Less than 100%: any amount less than full/100% amount</p> <ul style="list-style-type: none"> Ex: "Basic cost of cigarettes" shall mean ... plus one-half of the full face value of any stamps which may be required by any cigarette tax act of this state:..." - I.C.A. § 421B.2 (IA)
f2mmde9	i. Amount of taxes included:	Open-ended	<p>Formatting Note: Write ONLY the number as a percentage to the most specific level given.</p> <ul style="list-style-type: none"> Yes: 50% No: half
f2mmde10	4. Which partys' costs of doing business (markups) are included? (Select all that apply)	f2mmde10__1 - Wholesaler f2mmde10__2 - Retailer f2mmde10__3 - Stamping Agent f2mmde10__4 - Distributor f2mmde10__5 - Dealer f2mmde10__6 - Other	<p>Form Structure Note: The following open-ended fields will only populate if the respective parties are chosen as answers to this question.</p>

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f2mmde11	a. Describe Wholesaler Markup:	Open-ended	<p>Formatting Note: Write ONLY the number as a percentage to the most specific level given.</p> <p>Yes: 5.75% 7.2% 0.6%</p> <p>No: Five and three-quarters percent 7.2 .6%</p>
f2mmde12	b. Describe Retailer Markup:	Open-ended	(See above formatting guidelines for percentages)
f2mmde13	c. Describe Stamping Agent Markup:	Open-ended	(See above formatting guidelines for percentages)
f2mmde14	d. Describe Distributor Markup:	Open-ended	(See above formatting guidelines for percentages)
f2mmde15	e. Describe Dealer Markup:	Open-ended	(See above formatting guidelines for percentages)
f2mmde16	f. Describe Other Party:	Open-ended	<i>No specific decision rule</i>
f2mmde17	g. Describe Other Party Markup:	Open-ended	(See above formatting guidelines for percentages)
f2mmde18	5. Are trade discounts subtracted?	1 - Yes 0 - No	<p>Example of a Trade discount: "...regular term discounts granted to distributors by manufacturers of cigarettes for cash payment customarily offered to distributors without discrimination may be used to reduce cost." - CA, 17026.5</p> <p>No: trade discounts NOT subtracted where the cost is calculated without taking those discounts into account</p> <ul style="list-style-type: none"> Ex: "Cost to wholesaler" means the basic cost of the cigarettes, prior to deducting manufacturer's timely payment and stamping discounts and any other discounts or rebates... - Minn. Stat. § 325D.32
f2mmde19	a. Do trade discounts include customary cash discounts?	1 - Yes 0 - No	<p>No:</p> <ul style="list-style-type: none"> Use of "or" to differentiate between trade discount and cash discount. <ul style="list-style-type: none"> Ex: "...minus any trade discount <u>or</u> discount for cash..." - Md. COMMERCIAL LAW Code Ann. § 11-501 Ex: "...absent any cash <u>or</u> other discounts and/or concessions of any kind..." - Tenn. Code Ann. § 47-25-302

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			<ul style="list-style-type: none"> Actual exclusion of cash discounts from trade discounts subtracted from basic/invoice cost <ul style="list-style-type: none"> Ex: "...less all trade discounts except customary discounts for cash." - ALM GL ch. 64C, § 13 (MA)
f2mmde20	b. Is there a presumed or set amount for trade discounts?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmde21	i. Describe Amount or Percentage:	Open-ended	See previous guidelines for dollar or percentage formatting.
f2mmde22	c. What are the trade discounts removed from?	1 - Basic Cost of Cigs 2 - Invoice or Replacement Cost 3 - Cost of Doing Business 4 - Other	<i>No specific decision rule</i>
f2mmde23	i. Describe Other:	Open-ended	<i>No specific decision rule</i>
f2mmde24	6. Does the cost include cartage costs?	1 - Yes 0 - No	<p>Yes: Where cartage is added <u>separately</u> from "cost of doing business," and not as part of "cost of doing business"</p> <p>No: Where cartage is <u>included</u> in the "cost of doing business," and not added/subtracted as a separate entity from "cost"</p> <ul style="list-style-type: none"> Ex: "...four percent of the basic cost of cigarettes in the absence of proof of a lesser or higher cost, <u>which includes</u> cartage to the retail outlet..." - I.C.A. § 421B.2
f2mmde25	a. Are cartage costs only included if performed or paid for by this party?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmde26	b. Is there a set amount or percentage for cartage costs?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmde27	i. Describe Amount or Percentage:	Open-ended	See previous guidelines for dollar or percentage formatting.
f2mmde28	7. Does the cost include a specific dollar amount?	1 - Yes 0 - No	<i>No specific decision rule</i>

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f2mmde29	a. Describe dollar amount:	Open-ended	<p>Formatting Note: Write the number as a dollar amount to the 100th, and include the given quantity to which that amount applies.</p> <table> <tr> <td>Yes:</td> <td>No:</td> </tr> <tr> <td>\$10.10/carton</td> <td>Ten dollars and ten cents</td> </tr> <tr> <td>\$7.07/pack</td> <td>7.07</td> </tr> <tr> <td>\$0.20/carton</td> <td>.2</td> </tr> </table>	Yes:	No:	\$10.10/carton	Ten dollars and ten cents	\$7.07/pack	7.07	\$0.20/carton	.2
Yes:	No:										
\$10.10/carton	Ten dollars and ten cents										
\$7.07/pack	7.07										
\$0.20/carton	.2										
f2mmde30	8. Does the cost include any other elements not listed?	1 - Yes 0 - No	<p>Common “others” include:</p> <ul style="list-style-type: none"> • In-Freight charges not otherwise included • Transportation costs • Additional Fees (e.g. Non-Settlement Fee) 								
f2mmde31	a. Describe Other Elements	Open-ended	<i>No specific decision rule</i>								
f2mmde32	9. Is there a specific minimum price for sales to the same type of vendor (i.e. retailer sales to other retailers)?	1 - Yes 0 - No	<p>Yes:</p> <ul style="list-style-type: none"> • Where party to party sales addressed (doesn't need to be a markup to be addressed) <ul style="list-style-type: none"> ○ Ex: "When one wholesale dealer sells cigarettes to any other wholesale dealer, the former shall not be required to include in his selling price to the latter..." – NY Tax Law § 485 • <u>Where can't sell below cost, but don't indicate specifically that there isn't a markup</u> <ul style="list-style-type: none"> ○ Ex: "Any sale, transfer or exchange between wholesale outlets ... at a price less than the minimum herein prescribed ...shall constitute a violation of this Sub-part." - La. R.S. 51:422 								
f2mmde34	a. How is the minimum price for these sales determined?	1 - Markup Applied 2 - No Markup Applied (base cost only)	<p>“No Markup Applied (base cost only)”</p> <ul style="list-style-type: none"> • Ex: "When one wholesale dealer sells cigarettes to any other wholesale dealer, the former shall not be required to include in his selling price to the latter, the cost of the wholesale dealer..." - NY, McKinney's Tax Law § 485 								
f2mmde35	i. Describe Markup Applied:	Open-ended	See previous guidelines for percentage formatting.								

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f2mmde36	10. Is there a different cost of doing business or markup for sales to chain stores?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmde37	a. Describe Markup Percentage:	Open-ended	See previous guidelines for percentage formatting.
f2mmde38	11. Does the law address situations where a Dealer gets discounts normally afforded a Distributor or Wholesaler?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmde39	a. Where a Dealer receives Distributor or Wholesaler discounts, what is the dealer's minimum price?	1 - Equal to the Retail Minimum Price 2 - Equal to the Wholesaler Minimum Price 3 - Other	<i>No specific decision rule</i>
f2mmde40	i. Describe Other:	Open-ended	<i>No specific decision rule</i>
DISTRIBUTOR			
f2mmdi1	1. Does the state define a minimum cost to the distributor?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmdi3	2. What is the base cost of this product?	1 - Basic Cost 2 - Invoice or Replacement Cost 3 - Gross Invoice Cost 4 - Wholesale Minimum Price 5 - Manufacturer's List Price 6 - Selling Price to other Retailers 7 - Other	<p>These terms are terms of art, and should be coded literally.</p> <p>Basic Cost:</p> <ul style="list-style-type: none"> • "basic cost" • "base cost" <p>Invoice/Replacement Cost: Even if the law uses the term "manufacturer," the use of "invoice" suggests that this should be coded as an invoice cost, not as a manuf. list price.</p> <ul style="list-style-type: none"> • Ex: "...manufacturer's invoice cost of cigarettes by carton to the wholesale dealer..." - NRS 370.005 (NV) • Ex: "true invoice cost" <p>Manuf. List Price:</p> <ul style="list-style-type: none"> • Ex: "...list cost of cigarettes as reported to the department by the manufacturer" • Ex: "Manuf.'s list price" <p>Wholesale minimum price: Ex: "...the cost to the wholesaler from whom the cigarettes were purchased by the retailer" - MCA 16-10-103</p>

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f2mmdi4	a. Describe Other:	Open-ended	<i>No specific decision rule</i>
f2mmdi5	3. Does the cost include taxes?	1 - Yes 0 - No	<p>Yes: taxes are applied in addition to components listed in "basic cost"</p> <ul style="list-style-type: none"> Ex: "Cost to the distributor" means the basic cost, plus the cost of doing business by the distributor, plus state taxes"
f2mmdi6	a. Which taxes are included? (Select all that apply)	1 - State (explicit reference) 2 - Local (explicit reference) 3 - Federal (explicit reference) 4 - Any stamps required by law (no explicit mention of state, fed, or local) 5 - Other	<p>State: "state taxes", "taxes required by this state," "taxes required by tax laws of state," "state tax stamp"</p> <ul style="list-style-type: none"> Ex: "the full face value of any stamps which may be required by any cigarette tax act of this state" <p>Local: city, county, municipality, political subdivision</p> <p>State AND Local (explicit):</p> <ul style="list-style-type: none"> Ex: "...full face value of any stamps or any tax which may be required by any cigarette tax act of this state or political subdivision thereof..." - AR 4-75-702 <p>" Full face value of stamps required by law": references general taxes without using words state, federal, or local</p> <ul style="list-style-type: none"> Ex: "...face value of any applicable excise taxes..." DC ST § 28-4521 Ex: "full face value of any stamps which may be required by this chapter" - Conn. Gen. Stat. § 12-326a (2004)
f2mmdi7	i. Describe Other	Open-ended	<i>No specific decision rule</i>
f2mmdi8	b. How much of the taxes are included?	1 - 100% 2 - Less than 100%	<p>100%:</p> <ul style="list-style-type: none"> "full face value" "100% of applicable taxes" "face amount" <ul style="list-style-type: none"> Ex: "...plus the face amount of the state cigarette excise ..." - ALM GL ch. 64C, § 13 <p>Less than 100%:</p> <p>Ex: "...one-half of the full face value of any stamps which may be required..." - I.C.A. § 421B.2 (IA)</p>

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f2mmdi9	i. Amount of taxes included:	Open-ended	<p>Formatting Note: Write ONLY the number as a percentage to the most specific level given.</p> <ul style="list-style-type: none"> • Yes: 50% • No: half 								
f2mmdi10	4. Which party's costs of doing business (markups) are included? (Select all that apply)	f2mmdi10__1 - Wholesaler f2mmdi10__2 - Retailer f2mmdi10__3 - Stamping Agent f2mmdi10__4 - Distributor f2mmdi10__5 - Dealer f2mmdi10__6 - Other	<p>Form Structure Note: The following open-ended fields will only populate if the respective parties are chosen as answers to this question.</p>								
f2mmdi11	a. Describe Wholesaler Markup:	Open-ended	<p>Formatting Note: Write ONLY the number as a percentage to the most specific level given.</p> <table border="0"> <tr> <td>Yes:</td> <td>No:</td> </tr> <tr> <td>5.75%</td> <td>Five and three-quarters percent</td> </tr> <tr> <td>7.2%</td> <td>7.2</td> </tr> <tr> <td>0.6%</td> <td>.6%</td> </tr> </table>	Yes:	No:	5.75%	Five and three-quarters percent	7.2%	7.2	0.6%	.6%
Yes:	No:										
5.75%	Five and three-quarters percent										
7.2%	7.2										
0.6%	.6%										
f2mmdi12	b. Describe Retailer Markup:	Open-ended	(See above formatting guidelines for percentages)								
f2mmdi13	c. Describe Stamping Agent Markup:	Open-ended	(See above formatting guidelines for percentages)								
f2mmdi14	d. Describe Distributor Markup:	Open-ended	(See above formatting guidelines for percentages)								
f2mmdi15	e. Describe Dealer Markup:	Open-ended	(See above formatting guidelines for percentages)								
f2mmdi16	f. Describe Other Party:	Open-ended	<i>No specific decision rule</i>								
f2mmdi17	g. Describe Other Party Markup:	Open-ended	(See above formatting guidelines for percentages)								
f2mmdi18	5. Are trade discounts subtracted?	1 - Yes 0 - No	<p>Example of a Trade discount: "...regular term discounts granted to distributors by manufacturers of cigarettes for cash payment customarily offered to distributors ... may be used to reduce cost." - CA, 17026.5</p> <p>No: trade discounts NOT considered in cost calculation</p> <ul style="list-style-type: none"> • Ex: "Cost to wholesaler" means the basic cost of the cigarettes, prior to deducting manufacturer's timely payment and stamping discounts and any other discounts or rebates... - Minn. Stat. § 								

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			325D.32
f2mmdi19	a. Do trade discounts include customary cash discounts?	1 - Yes 0 - No	<p>No:</p> <ul style="list-style-type: none"> Use of "or" to differentiate between trade discount and cash discount. <ul style="list-style-type: none"> Ex: "...minus any trade discount <u>or</u> discount for cash..." - Md. COMMERCIAL LAW Code Ann. § 11-501 Actual exclusion of cash discounts from trade discounts subtracted from basic/invoice cost <ul style="list-style-type: none"> Ex: "...less all trade discounts except customary discounts for cash." - ALM GL ch. 64C, § 13 (MA)
f2mmdi20	b. Is there a presumed or set amount for trade discounts?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmdi21	i. Describe Amount or Percentage:	Open-ended	See previous guidelines for dollar or percentage formatting.
f2mmdi22	c. What are the trade discounts removed from?	1 - Basic Cost of Cigs 2 - Invoice or Replacement Cost 3 - Cost of Doing Business 4 - Other	<i>No specific decision rule</i>
f2mmdi23	i. Describe Other:	Open-ended	<i>No specific decision rule</i>
f2mmdi24	6. Does the cost include cartage costs?	1 - Yes 0 - No	<p>Yes: Where cartage is included <u>separately</u> from "cost of doing business," and not as part of "cost of doing business"</p> <p>No: where cartage is <u>included</u> in the "cost of doing business," and not added/subtracted as a separate entity from "cost"</p> <ul style="list-style-type: none"> Ex: "...four percent of the basic cost of cigarettes in the absence of proof of a lesser or higher cost, <u>which includes</u> cartage to the retail outlet..." - I.C.A. § 421B.2 Ex: "...plus a markup to cover the cost of doing business by the wholesaler, <u>including cartage</u> to the retailer." - 6 Del. C. § 2602
f2mmdi25	a. Are cartage costs only included if performed or paid for by this party?	1 - Yes 0 - No	<i>No specific decision rule</i>

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f2mmdi26	b. Is there a set amount or percentage for cartage costs?	1 - Yes 0 - No	<i>No specific decision rule</i>								
f2mmdi27	i. Describe Amount or Percentage:	Open-ended	See previous guidelines for dollar or percentage formatting.								
f2mmdi28	7. Does the cost include a specific dollar amount?	1 - Yes 0 - No	<i>No specific decision rule</i>								
f2mmdi29	a. Describe dollar amount:	Open-ended	<p>Formatting Note: Write the number as a dollar amount to the 100th, and include the given quantity to which that amount applies.</p> <table> <tr> <td>Yes:</td> <td>No:</td> </tr> <tr> <td>\$10.10/carton</td> <td>Ten dollars and ten cents</td> </tr> <tr> <td>\$7.07/pack</td> <td>7.07</td> </tr> <tr> <td>\$0.20/carton</td> <td>.2</td> </tr> </table>	Yes:	No:	\$10.10/carton	Ten dollars and ten cents	\$7.07/pack	7.07	\$0.20/carton	.2
Yes:	No:										
\$10.10/carton	Ten dollars and ten cents										
\$7.07/pack	7.07										
\$0.20/carton	.2										
f2mmdi30	8. Does the cost include any other elements not listed?	1 - Yes 0 - No	<p>Common "others" include:</p> <ul style="list-style-type: none"> • In-Freight charges not otherwise included • Transportation costs • Additional Fees (e.g. Non-Settlement Fee) 								
f2mmdi31	a. Describe Other Elements	Open-ended	<i>No specific decision rule</i>								
f2mmdi32	9. Is there a specific minimum price for sales to the same type of vendor (i.e. retailer sales to other retailers)?	1 - Yes 0 - No	<p>Yes:</p> <ul style="list-style-type: none"> • Where party to party sales addressed (doesn't need to be a markup to be addressed) <ul style="list-style-type: none"> ○ Ex: "When one wholesale dealer sells cigarettes to any other wholesale dealer, the former shall not be required to include in his selling price to the latter, the cost of the wholesale dealer..." - NY, McKinney's Tax Law § 485 • <u>Where can't sell below cost, but don't indicate specifically that there isn't a markup</u> <ul style="list-style-type: none"> ○ Ex: "Any sale, transfer or exchange between wholesale outlets or between retail outlets or between wholesale and retail outlets operating a separate business or under a separate name at a price less than the minimum herein prescribed, either through 								

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			the allowance of a discount or by the payment of a commission or through any other device used to reduce the minimum price shall constitute a violation of this Subpart." - La. R.S. 51:422
f2mmdi33	a. How is the minimum price for these sales determined?	1 - Markup Applied 2 - No Markup Applied (base cost only)	"No Markup Applied (base cost only)" <ul style="list-style-type: none"> Ex: "When one wholesale dealer sells cigarettes to any other wholesale dealer, the former shall not be required to include in his selling price to the latter, the cost of the wholesale dealer..." - NY, McKinney's Tax Law § 485
f2mmdi34	i. Describe Markup Applied:	Open-ended	See previous guidelines for percentage formatting.
f2mmdi35	10. Is there a different cost of doing business or markup for sales to chain stores?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmdi36	a. Describe Markup Percentage:	Open-ended	See previous guidelines for percentage formatting.
f2mmdi37	11. Does the law address situations where a Distributor acts as a Retailer?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmdi38	a. Where a Distributor acts as a Retailer, what is the distributor's minimum price?	1 - Equal to the Retail Minimum Price 2 - Equal to the Wholesaler Minimum Price 3 - Other	<i>No specific decision rule</i>
f2mmdi39	i. Describe Other:	Open-ended	<i>No specific decision rule</i>

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ANY PERSON			
f2mmap1	1. Does the state define a minimum cost to any person?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmap3	2. What is the base cost of this product?	1 - Basic Cost 2 - Invoice or Replacement Cost 3 - Gross Invoice Cost 4 - Wholesale Minimum Price 5 - Manufacturer's List Price 6 - Selling Price to other Retailers 7 - Other	<p>These terms are terms of art, and should be coded literally.</p> <p>Basic Cost:</p> <ul style="list-style-type: none"> • "basic cost" • "base cost" <p>Invoice/Replacement Cost: Even if the law uses the term "manufacturer," the use of "invoice" suggests that this should be coded as an invoice cost, not as a manuf. list price.</p> <ul style="list-style-type: none"> • Ex: "...manufacturer's invoice cost of cigarettes by carton to the wholesale dealer..." - NRS 370.005 (NV) • Ex: "true invoice cost" <p>Manuf. List Price:</p> <ul style="list-style-type: none"> • Ex: "...list cost of cigarettes as reported to the department by the manufacturer" • Ex: "Manuf.'s list price" <p>Wholesale minimum price:</p> <p>Ex: "...the cost to the wholesaler from whom the cigarettes were purchased by the retailer" - MCA 16-10-103</p>
f2mmap4	a. Describe Other:	Open-ended	<i>No specific decision rule</i>
f2mmap5	3. Does the cost include taxes?	1 - Yes 0 - No	<p>Yes: taxes are applied in addition to components listed in "basic cost"</p> <p>Ex: "Cost to any person" means the basic cost, plus the cost of doing business by any person, plus state taxes"</p>

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f2mmap6	a. Which taxes are included? (Select all that apply)	f2mmap6__1 - State (explicit reference) f2mmap6__2 - Local (explicit reference) f2mmap6__3 - Federal (explicit reference) f2mmap6__4 - Any stamps required by law (no explicit mention of state, fed, or local) f2mmap6__5 - Other	<p>State: "state taxes", "taxes required by this state," "taxes required by tax laws of state," "state tax stamp"</p> <p>Local: city, county, municipality, political subdivision</p> <p>State AND Local (explicit):</p> <ul style="list-style-type: none"> Ex: "...any stamps or any tax which may be required by any cigarette tax act of this state or political subdivision thereof..." - AR 4-75-702 <p>" Full face value of stamps required by law": references general taxes without using words state, federal, or local</p> <ul style="list-style-type: none"> Ex: "...face value of any applicable excise taxes..." DC ST § 28-4521
f2mmap7	i. Describe Other		<p>100%:</p> <ul style="list-style-type: none"> "full face value" "100% of applicable taxes" "face amount" <ul style="list-style-type: none"> Ex: "...plus the face amount of the state cigarette excise ..." - ALM GL ch. 64C, § 13 <p>Less than 100%: any amount less than full/100% amount</p> <ul style="list-style-type: none"> Ex: "Basic cost of cigarettes" shall mean ... plus one-half of the full face value of any stamps which may be required by any cigarette tax act of this state:..." - I.C.A. § 421B.2 (IA)
f2mmap8	b. How much of the taxes are included?	1 - 100% 2 - Less than 100%	<p>Formatting Note: Write ONLY the number as a percentage to the most specific level given.</p> <ul style="list-style-type: none"> Yes: 50% No: half
f2mmap9	i. Amount of taxes included:	Open-ended	<i>No specific decision rule</i>
f2mmap10	4. Which party's costs of doing business (markups) are included? (Select all that apply)	f2mmap10__1 - Wholesaler f2mmap10__2 - Retailer f2mmap10__3 - Stamping Agent f2mmap10__4 - Distributor f2mmap10__5 - Dealer f2mmap10__6 - Other	<p>Form Structure Note: The following open-ended fields will only populate if the respective parties are chosen as answers to this question.</p>

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f2mmap11	a. Describe Wholesaler Markup:	Open-ended	<p>Formatting Note: Write ONLY the number as a percentage to the most specific level given.</p> <p>Yes: 5.75% 7.2% 0.6%</p> <p>No: Five and three-quarters percent 7.2 .6%</p>
f2mmap12	b. Describe Retailer Markup:	Open-ended	(See above formatting guidelines for percentages)
f2mmap13	c. Describe Stamping Agent Markup:	Open-ended	(See above formatting guidelines for percentages)
f2mmap14	d. Describe Distributor Markup:	Open-ended	(See above formatting guidelines for percentages)
f2mmap15	e. Describe Dealer Markup:	Open-ended	(See above formatting guidelines for percentages)
f2mmap16	f. Describe Other Party:	Open-ended	<i>No specific decision rule</i>
f2mmap17	g. Describe Other Party Markup:	Open-ended	(See above formatting guidelines for percentages)
f2mmap18	5. Are trade discounts subtracted?	1 - Yes 0 - No	<p>Example of a Trade discount: "...regular term discounts granted to distributors by manufacturers of cigarettes for cash payment customarily offered to distributors without discrimination may be used to reduce cost." - CA, 17026.5</p> <p>No: trade discounts NOT subtracted where the cost is calculated without taking those discounts into account</p> <ul style="list-style-type: none"> • Ex: "Cost to wholesaler" means the basic cost of the cigarettes, prior to deducting manufacturer's timely payment and stamping discounts and any other discounts or rebates... - Minn. Stat. § 325D.32
f2mmap19	a. Do trade discounts include customary cash discounts?	1 - Yes 0 - No	<p>No:</p> <ul style="list-style-type: none"> • Use of "or" to differentiate between discounts <ul style="list-style-type: none"> ○ Ex: "...minus any trade discount <u>or</u> discount for cash..." - Md. COMMERCIAL LAW Code Ann. § 11-501 • Actual exclusion of cash discounts from trade discounts subtracted from basic/invoice cost <ul style="list-style-type: none"> ○ Ex: "...less all trade discounts except customary discounts for cash." - ALM GL

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			ch. 64C, § 13 (MA)
f2mmap20	b. Is there a presumed or set amount for trade discounts?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmap21	i. Describe Amount or Percentage:	Open-ended	See previous guidelines for dollar or percentage formatting.
f2mmap22	c. What are the trade discounts removed from?	1 - Basic Cost of Cigs 2 - Invoice or Replacement Cost 3 - Cost of Doing Business 4 - Other	<i>No specific decision rule</i>
f2mmap23	i. Describe Other:	Open-ended	<i>No specific decision rule</i>
f2mmap24	6. Does the cost include cartage costs?	1 - Yes 0 - No	<p>Yes: Where cartage is included <u>separately</u> from "cost of doing business," and not as part of "cost of doing business"</p> <p>No: where cartage is <u>included</u> in the "cost of doing business," and not added/subtracted as a separate entity from "cost"</p> <ul style="list-style-type: none"> • Ex: "...four percent of the basic cost of cigarettes in the absence of proof of a lesser or higher cost, <u>which includes</u> cartage to the retail outlet..." - I.C.A. § 421B.2 • Ex: "...plus a markup to cover the cost of doing business by the wholesaler, <u>including cartage</u> to the retailer." - 6 Del. C. § 2602
f2mmap25	a. Are cartage costs only included if performed or paid for by this party?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmap26	b. Is there a set amount or percentage for cartage costs?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmap27	i. Describe Amount or Percentage:	Open-ended	See previous guidelines for dollar or percentage formatting.
f2mmap28	7. Does the cost include a specific dollar amount?	1 - Yes 0 - No	<i>No specific decision rule</i>

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f2mmap29	a. Describe dollar amount:	Open-ended	<p>Formatting Note: Write the number as a dollar amount to the 100th, and include the given quantity to which that amount applies.</p> <table border="0"> <tr> <td>Yes:</td> <td>No:</td> </tr> <tr> <td>\$10.10/carton</td> <td>Ten dollars and ten cents</td> </tr> <tr> <td>\$7.07/pack</td> <td>7.07</td> </tr> <tr> <td>\$0.20/carton</td> <td>.2</td> </tr> </table>	Yes:	No:	\$10.10/carton	Ten dollars and ten cents	\$7.07/pack	7.07	\$0.20/carton	.2
Yes:	No:										
\$10.10/carton	Ten dollars and ten cents										
\$7.07/pack	7.07										
\$0.20/carton	.2										
f2mmap30	8. Does the cost include any other elements not listed?	1 - Yes 0 - No	<p>Common "others" include:</p> <ul style="list-style-type: none"> • In-Freight charges not otherwise included • Transportation costs • Additional Fees (e.g. Non-Settlement Fee) 								
f2mmap31	a. Describe Other Elements	Open-ended	<i>No specific decision rule</i>								
f2mmap32	9. Is there a specific minimum price for sales to the same type of vendor (i.e. retailer sales to other retailers)?	1 - Yes 0 - No	<p>Yes:</p> <ul style="list-style-type: none"> • Where party to party sales addressed (doesn't need to be a markup to be addressed) <ul style="list-style-type: none"> ○ Ex: "When one wholesale dealer sells cigarettes to any other wholesale dealer, the former shall not be required to include in his selling price to the latter, the cost of the wholesale dealer..." - NY, McKinney's Tax Law § 485 • <u>Where can't sell below cost, but don't indicate specifically that there isn't a markup</u> <ul style="list-style-type: none"> ○ Ex: "Any sale, transfer or exchange between wholesale outlets or between retail outlets or between wholesale and retail outlets operating a separate business or under a separate name at a price less than the minimum herein prescribed, either through the allowance of a discount or by the payment of a commission or through any other device used to reduce the minimum price shall constitute a violation of this Sub-part." - La. R.S. 51:422 								

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f2mmap33	a. How is the minimum price for these sales determined?	1 - Markup Applied 2 - No Markup Applied (base cost only)	<u>"No Markup Applied (base cost only)"</u> <ul style="list-style-type: none"> Ex: "When one wholesale dealer sells cigarettes to any other wholesale dealer, the former shall not be required to include in his selling price to the latter, the cost of the wholesale dealer..." - NY, McKinney's Tax Law § 485
f2mmap34	i. Describe Markup Applied:	Open-ended	See previous guidelines for percentage formatting.
f2mmap35	10. Is there a different cost of doing business or markup for sales to chain stores?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmap36	a. Describe Markup Percentage:	Open-ended	See previous guidelines for percentage formatting.
f2mmap37	11. Does the law address situations where a Distributor acts as a Retailer?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmap38	a. Where a Distributor acts as a Retailer, what is the distributor's minimum price?	1 - Equal to the Retail Minimum Price 2 - Equal to the Wholesaler Minimum Price 3 - Other	<i>No specific decision rule</i>
f2mmap39	i. Describe Other:	Open-ended	<i>No specific decision rule</i>

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MANUFACTURER			
f2mmmf1	Does the state define a minimum cost to manufacturers who act as both wholesalers and retailers (Integrated Manufacturers)?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmmf3	2. What is the base cost of this product?	1 - Basic Cost 2 - Invoice or Replacement Cost 3 - Gross Invoice Cost 4 - Wholesale Minimum Price 5 - Manufacturer's List Price 6 - Selling Price to other Retailers 7 - Other	<p>These terms are terms of art, and should be coded literally.</p> <p>Basic Cost:</p> <ul style="list-style-type: none"> • "basic cost" • "base cost" <p>Invoice/Replacement Cost: Even if the law uses the term "manufacturer," the use of "invoice" suggests that this should be coded as an invoice cost, not as a manuf. list price.</p> <ul style="list-style-type: none"> • Ex: "...manufacturer's invoice cost of cigarettes by carton to the wholesale dealer..." - NRS 370.005 (NV) • Ex: "true invoice cost" <p>Manuf. List Price:</p> <ul style="list-style-type: none"> • Ex: "...list cost of cigarettes as reported to the department by the manufacturer" • Ex: "Manuf.'s list price" <p>Wholesale minimum price:</p> <ul style="list-style-type: none"> • Ex: "...the cost to the wholesaler from whom the cigarettes were purchased by the retailer" - MCA 16-10-103
f2mmmf4	a. Describe Other:	Open-ended	<p>Yes: taxes are applied in addition to components listed in "basic cost"</p> <ul style="list-style-type: none"> • Ex: "Cost to the manufacturer" means the basic cost, plus the cost of doing business by the manufacturer, plus state taxes"

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f2mmmf5	3. Does the cost include taxes?	1 - Yes 0 - No	<p>State: "state taxes", "taxes required by this state," "taxes required by tax laws of state," "state tax stamp"</p> <ul style="list-style-type: none"> Ex: "the full face value of any stamps which may be required by any cigarette tax act of this state" <p>Local: city, county, municipality, political subdivision</p> <p>State AND Local (explicit):</p> <ul style="list-style-type: none"> Ex: "...full face value of any stamps or any tax which may be required by any cigarette tax act of this state or political subdivision thereof..." - AR 4-75-702 <p>" Full face value of stamps required by law": references general taxes without using words state, federal, or local</p> <ul style="list-style-type: none"> Ex: "...face value of any applicable excise taxes..." DC ST § 28-4521 Ex: "full face value of any stamps which may be required by this chapter" - Conn. Gen. Stat. § 12-326a (2004)
f2mmmf6	b. If yes, which taxes are included? (Select all that apply)	f2mmmf6__1 - State (explicit reference) f2mmmf6__2 - Local (explicit reference) f2mmmf6__3 - Federal (explicit reference) f2mmmf6__4 - Any stamps required by law (no explicit mention of state, fed, or local) f2mmmf6__5 - Other	<i>No specific decision rule</i>
f2mmmf7	i. Describe Other	Open-ended	<i>No specific decision rule</i>
f2mmmf8	c. How much of the taxes are included?	1 - 100% 2 - Less than 100%	<p>100%:</p> <ul style="list-style-type: none"> "full face value" "100% of applicable taxes" "face amount" <ul style="list-style-type: none"> Ex: "...plus the face amount of the state cigarette excise ..." - ALM GL ch. 64C, § 13 <p>Less than 100%: any amount less than full/100% amount</p>

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			<ul style="list-style-type: none"> Ex: “Basic cost of cigarettes” ... plus one-half of the full face value of any stamps which may be required by any cigarette tax act of this state:...” - I.C.A. § 421B.2 (IA) 								
f2mmmf9	i. Amount of taxes included:	Open-ended	<p>Formatting Note: Write ONLY the number as a percentage to the most specific level given.</p> <ul style="list-style-type: none"> Yes: 50% No: half 								
f2mmmf10	4. Which party's costs of doing business (markups) are included? (Select all that apply)	f2mmmf10__1 - Wholesaler f2mmmf10__2 - Retailer f2mmmf10__3 - Stamping Agent f2mmmf10__4 - Distributor f2mmmf10__5 - Dealer f2mmmf10__6 - Other	<p>Form Structure Note: The following open-ended fields will only populate if the respective parties are chosen as answers to this question.</p>								
f2mmmf11	a. Describe Wholesaler Markup:	Open-ended	<p>Formatting Note: Write ONLY the number as a percentage to the most specific level given.</p> <table> <tr> <td>Yes:</td> <td>No:</td> </tr> <tr> <td>5.75%</td> <td>Five and three-quarters percent</td> </tr> <tr> <td>7.2%</td> <td>7.2</td> </tr> <tr> <td>0.6%</td> <td>.6%</td> </tr> </table>	Yes:	No:	5.75%	Five and three-quarters percent	7.2%	7.2	0.6%	.6%
Yes:	No:										
5.75%	Five and three-quarters percent										
7.2%	7.2										
0.6%	.6%										
f2mmmf12	b. Describe Retailer Markup:	Open-ended	(See above formatting guidelines for percentages)								
f2mmmf13	c. Describe Stamping Agent Markup:	Open-ended	(See above formatting guidelines for percentages)								
f2mmmf14	d. Describe Distributor Markup:	Open-ended	(See above formatting guidelines for percentages)								
f2mmmf15	e. Describe Dealer Markup:	Open-ended	(See above formatting guidelines for percentages)								
f2mmmf16	f. Describe Other Party:	Open-ended	<i>No specific decision rule</i>								
f2mmmf17	g. Describe Other Party Markup:	Open-ended	(See above formatting guidelines for percentages)								
f2mmmf18	h. Are the above costs compounded when calculating the minimum price to the manufacturer?	1 - Yes 0 - No	<p>Yes: Explicit</p> <p>No: Silent or explicit prohibition</p> <p>General Structure Note: This question only appears if more than one party is chosen for question #4.</p>								

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f2mmmf19	5. Are trade discounts subtracted?	1 - Yes 0 - No	<p><u>Example of a Trade discount:</u> "...regular term discounts granted to distributors by manufacturers of cigarettes for cash payment customarily offered to distributors without discrimination may be used to reduce cost." - CA, 17026.5</p> <p>No: trade discounts NOT subtracted where the cost is calculated without taking those discounts into account</p> <ul style="list-style-type: none"> • Ex: "Cost to wholesaler" means the basic cost of the cigarettes, prior to deducting manufacturer's timely payment and stamping discounts and any other discounts or rebates... - Minn. Stat. § 325D.32
f2mmmf20	a. Do trade discounts include customary cash discounts?	1 - Yes 0 - No	<p>No:</p> <ul style="list-style-type: none"> • Use of "or" to differentiate between trade discount and cash discount. <ul style="list-style-type: none"> ○ Ex: "...minus any trade discount <u>or</u> discount for cash..." - Md. COMMERCIAL LAW Code Ann. § 11-501 ○ Ex: "...absent any cash <u>or</u> other discounts and/or concessions of any kind..." - Tenn. Code Ann. § 47-25-302 • Actual exclusion of cash discounts from trade discounts subtracted from basic/invoice cost <ul style="list-style-type: none"> ○ Ex: "...less all trade discounts except customary discounts for cash." - ALM GL ch. 64C, § 13 (MA)
f2mmmf21	b. Is there a presumed or set amount for trade discounts?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmmf22	i. Describe Amount or Percentage:	Open-ended	See previous guidelines for dollar or percentage formatting.
f2mmmf23	c. What are the trade discounts removed from?	1 - Basic Cost of Cigs 2 - Invoice or Replacement Cost 3 - Cost of Doing Business 4 - Other	<i>No specific decision rule</i>
f2mmmf24	i. Describe Other:	Open-ended	<i>No specific decision rule</i>

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f2mmmf25	6. Does the cost include cartage costs?	1 - Yes 0 - No	<p>Yes: Where cartage is included <u>separately</u> from "cost of doing business," and not as part of "cost of doing business"</p> <p>No: where cartage is <u>included</u> in the "cost of doing business," and not added/subtracted as a separate entity from "cost"</p> <ul style="list-style-type: none"> Ex: "...four percent of the basic cost of cigarettes in the absence of proof of a lesser or higher cost, <u>which includes</u> cartage to the retail outlet..." - I.C.A. § 421B.2 Ex: "...plus a markup to cover the cost of doing business by the wholesaler, <u>including cartage</u> to the retailer." - 6 Del. C. § 2602 								
f2mmmf26	a. If yes, are cartage costs only included if performed or paid for by this party?	1 - Yes 0 - No	<i>No specific decision rule</i>								
f2mmmf27	b. Is there a set amount or percentage for cartage costs?	1 - Yes 0 - No	<i>No specific decision rule</i>								
f2mmmf28	i. Describe Amount or Percentage:	Open-ended	See previous guidelines for dollar or percentage formatting.								
f2mmmf29	7. Does the cost include a specific dollar amount?	1 - Yes 0 - No	<i>No specific decision rule</i>								
f2mmmf30	a. Describe dollar amount:	Open-ended	<p>Formatting Note: Write the number as a dollar amount to the 100th, and include the given quantity to which that amount applies.</p> <table> <tr> <td>Yes:</td> <td>No:</td> </tr> <tr> <td>\$10.10/carton</td> <td>Ten dollars and ten cents</td> </tr> <tr> <td>\$7.07/pack</td> <td>7.07</td> </tr> <tr> <td>\$0.20/carton</td> <td>.2</td> </tr> </table>	Yes:	No:	\$10.10/carton	Ten dollars and ten cents	\$7.07/pack	7.07	\$0.20/carton	.2
Yes:	No:										
\$10.10/carton	Ten dollars and ten cents										
\$7.07/pack	7.07										
\$0.20/carton	.2										
f2mmmf31	8. Does the cost include any other elements not listed?	1 - Yes 0 - No	<i>No specific decision rule</i>								
f2mmmf32	b. Describe Other Elements	Open-ended	<i>No specific decision rule</i>								

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f2mmmf33	9. Is there a specific minimum price for sales to the same type of vendor (i.e. retailer sales to other retailers)?	1 - Yes 0 - No	<p>Yes:</p> <ul style="list-style-type: none"> • Where party to party sales addressed (doesn't need to be a markup to be addressed) <ul style="list-style-type: none"> ○ Ex: "When one wholesale dealer sells cigarettes to any other wholesale dealer, the former shall not be required to include in his selling price to the latter, the cost of the wholesale dealer..." - NY, McKinney's Tax Law § 485 • <u>Where can't sell below cost, but don't indicate specifically that there isn't a markup</u> <ul style="list-style-type: none"> ○ Ex: "Any sale, transfer or exchange between wholesale outlets or between retail outlets or between wholesale and retail outlets operating a separate business or under a separate name at a price less than the minimum herein prescribed, either through the allowance of a discount or by the payment of a commission or through any other device used to reduce the minimum price shall constitute a violation of this Sub-part." - La. R.S. 51:422
f2mmmf34	a. How is the minimum price for these sales determined?	1 - Markup Applied 2 - No Markup Applied (base cost only)	<p><u>"No Markup Applied (base cost only)"</u></p> <ul style="list-style-type: none"> • Ex: "When one wholesale dealer sells cigarettes to any other wholesale dealer, the former shall not be required to include in his selling price to the latter, the cost of the wholesale dealer..." - NY, McKinney's Tax Law § 485
f2mmmf35	i. Describe Markup Applied:	Open-ended	See previous guidelines for percentage formatting.
f2mmmf36	10. Is there a different cost of doing business or markup for sales to chain store sales?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmmf37	a. Describe Markup Percentage:	Open-ended	See previous guidelines for percentage formatting.

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OTHER			
f2mmo1	1. Does the state define a minimum cost to an OTHER party?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmo2	a. Describe OTHER party:	Open-ended	<i>No specific decision rule</i>
f2mmo4	2. What is the base cost of this product?	1 - Basic Cost 2 - Invoice or Replacement Cost 3 - Gross Invoice Cost 4 - Wholesale Minimum Price 5 - Manufacturer's List Price 6 - Selling Price to other Retailers 7 - Other	<p>These terms are terms of art, and should be coded literally.</p> <p>Basic Cost:</p> <ul style="list-style-type: none"> • "basic cost" • "base cost" <p>Invoice/Replacement Cost: Even if the law uses the term "manufacturer," the use of "invoice" suggests that this should be coded as an invoice cost, not as a manuf. list price.</p> <ul style="list-style-type: none"> • Ex: "...manufacturer's invoice cost of cigarettes by carton to the wholesale dealer..." - NRS 370.005 (NV) • Ex: "true invoice cost" <p>Manuf. List Price:</p> <ul style="list-style-type: none"> • Ex: "...list cost of cigarettes as reported to the department by the manufacturer" • Ex: "Manuf.'s list price" <p>Wholesale minimum price:</p> <ul style="list-style-type: none"> • Ex: "...the cost to the wholesaler from whom the cigarettes were purchased by the retailer" - MCA 16-10-103
f2mmo5	a. Describe Other:	Open-ended	<i>No specific decision rule</i>
f2mmo6	3. Does the cost include taxes?	1 - Yes 0 - No	<p>Yes: taxes are applied in addition to components listed in "basic cost"</p> <p>Ex: "Cost to [other]" means the basic cost, plus the cost of doing business by [other], plus state taxes"</p>

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f2mmo7	a. If yes, which taxes are included? (Select all that apply)	f2mmo7__1 - State (explicit reference) f2mmo7__2 - Local (explicit reference) f2mmo7__3 - Federal (explicit reference) f2mmo7__4 - Any stamps required by law (no explicit mention of state, fed, or local) f2mmo7__5 - Other	<p>State: "state taxes", "taxes required by this state," "taxes required by tax laws of state," "state tax stamp"</p> <ul style="list-style-type: none"> Ex: "the full face value of any stamps which may be required by any cigarette tax act of this state" <p>Local: city, county, municipality, political subdivision</p> <p>State AND Local (explicit):</p> <ul style="list-style-type: none"> Ex: "...full face value of any stamps or any tax which may be required by any cigarette tax act of this state or political subdivision thereof..." - AR 4-75-702 <p>" Full face value of stamps required by law": references general taxes without using words state, federal, or local</p> <ul style="list-style-type: none"> Ex: "...face value of any applicable excise taxes..." DC ST § 28-4521 <p>Ex: "full face value of any stamps which may be required by this chapter" - Conn. Gen. Stat. § 12-326a (2004)</p>
f2mmo8	i. Describe Other	Open-ended	<i>No specific decision rule</i>
f2mmo9	b. How much of the taxes are included?	1 - 100% 2 - Less than 100%	<p>100%:</p> <ul style="list-style-type: none"> "full face value" "all" "100% of applicable taxes" "face amount" <ul style="list-style-type: none"> Ex: "...plus the face amount of the state cigarette excise ..." - ALM GL ch. 64C, § 13 <p>Less than 100%: any amount less than full/100% amount</p> <p>Ex: "Basic cost of cigarettes" shall mean ... plus one-half of the full face value of any stamps which may be required by any cigarette tax act of this state:..." - I.C.A. § 421B.2 (IA)</p>
f2mmo10	i. Amount of taxes included:	Open-ended	<p>Formatting Note: Write ONLY the number as a percentage to the most specific level given.</p> <ul style="list-style-type: none"> Yes: 50% No: half

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f2mmo11	4. Which partys' costs of doing business (markups) are included? (Select all that apply)	f2mmo11__1 - Wholesaler f2mmo11__2 - Retailer f2mmo11__3 - Stamping Agent f2mmo11__4 - Distributor f2mmo11__5 - Dealer f2mmo11__6 - Other	Form Structure Note: The following open-ended fields will only populate if the respective parties are chosen as answers to this question.
f2mmo12	a. Describe Wholesaler Markup:	Open-ended	Formatting Note: Write ONLY the number as a percentage to the most specific level given. Yes: 5.75% 7.2% 0.6% No: Five and three-quarters percent 7.2 .6%
f2mmo13	b. Describe Retailer Markup:	Open-ended	(See above formatting guidelines for percentages)
f2mmo14	c. Describe Stamping Agent Markup:	Open-ended	(See above formatting guidelines for percentages)
f2mmo15	d. Describe Distributor Markup:	Open-ended	(See above formatting guidelines for percentages)
f2mmo16	e. Describe Dealer Markup:	Open-ended	(See above formatting guidelines for percentages)
f2mmo17	f. Describe Other Party:	Open-ended	<i>No specific decision rule</i>
f2mmo18	g. Describe Other Party Markup:	Open-ended	(See above formatting guidelines for percentages)
f2mmo19	h. Are the above costs compounded when calculating the minimum price to the manufacturer?	1 - Yes 0 - No	Yes: Explicit No: Silent or explicit prohibition General Structure Note: This question only appears if more than one party is chosen for question #4 (f2mmo11).

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f2mmo20	5. Are trade discounts subtracted?	1 - Yes 0 - No	<p>Yes: "term discounts" or "trade discounts" or "customary discounts"</p> <ul style="list-style-type: none"> Ex: "...regular term discounts granted to distributors by manufacturers of cigarettes for cash payment customarily offered to distributors without discrimination may be used to reduce cost." - CA, 17026.5 <p>No: trade discounts NOT subtracted where the cost is calculated without taking those discounts into account</p> <ul style="list-style-type: none"> Ex: "Cost to wholesaler" means the basic cost of the cigarettes, prior to deducting manufacturer's timely payment and stamping discounts and any other discounts or rebates... - Minn. Stat. § 325D.32
f2mmo21	a. If yes, do trade discounts include customary cash discounts?	1 - Yes 0 - No	<p>No:</p> <ul style="list-style-type: none"> Use of "or" to differentiate between trade discount and cash discount. <ul style="list-style-type: none"> Ex: "...minus any trade discount <u>or</u> discount for cash..." - Md. COMMERCIAL LAW Code Ann. § 11-501 Actual exclusion of cash discounts from trade discounts subtracted from basic/invoice cost <ul style="list-style-type: none"> Ex: "...less all trade discounts except customary discounts for cash." - ALM GL ch. 64C, § 13 (MA)
f2mmo22	b. Is there a presumed or set amount for trade discounts?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmo23	i. Describe Amount or Percentage:	Open-ended	See previous guidelines for dollar or percentage formatting.
f2mmo24	c. What are the trade discounts removed from?	1 - Basic Cost of Cigs 2 - Invoice or Replacement Cost 3 - Cost of Doing Business 4 - Other	<i>No specific decision rule</i>
f2mmo25	i. Describe Other:	Open-ended	<i>No specific decision rule</i>

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f2mmo26	6. Does the cost include cartage costs?	1 - Yes 0 - No	<p>Yes: Where cartage is included <u>separately</u> from "cost of doing business," and not as part of "cost of doing business"</p> <p>No: where cartage is <u>included</u> in the "cost of doing business," and not added/subtracted as a separate entity from "cost"</p> <ul style="list-style-type: none"> • Ex: "...four percent of the basic cost of cigarettes in the absence of proof of a lesser or higher cost, <u>which includes</u> cartage to the retail outlet..." - I.C.A. § 421B.2 • Ex: "...plus a markup to cover the cost of doing business by the wholesaler, <u>including cartage</u> to the retailer." - 6 Del. C. § 2602 								
f2mmo27	a. If yes, are cartage costs only included if performed or paid for by this party?	1 - Yes 2 - No 3 - Silent	<i>No specific decision rule</i>								
f2mmo28	b. Is there a set amount or percentage for cartage costs?	1 - Yes 0 - No	<i>No specific decision rule</i>								
f2mmo29	i. Describe Amount or Percentage:	Open-ended	See previous guidelines for dollar or percentage formatting.								
f2mmo30	7. Does the cost include a specific dollar amount?	1 - Yes 0 - No	<i>No specific decision rule</i>								
f2mmo31	a. Describe dollar amount:	Open-ended	<p>Formatting Note: Write the number as a dollar amount to the 100th, and include the given quantity to which that amount applies.</p> <table> <tr> <td>Yes:</td> <td>No:</td> </tr> <tr> <td>\$10.10/carton</td> <td>Ten dollars and ten cents</td> </tr> <tr> <td>\$7.07/pack</td> <td>7.07</td> </tr> <tr> <td>\$0.20/carton</td> <td>.2</td> </tr> </table>	Yes:	No:	\$10.10/carton	Ten dollars and ten cents	\$7.07/pack	7.07	\$0.20/carton	.2
Yes:	No:										
\$10.10/carton	Ten dollars and ten cents										
\$7.07/pack	7.07										
\$0.20/carton	.2										
f2mmo32	8. Does the cost include any other elements not listed?	1 - Yes 0 - No	<p>Common "others" include:</p> <ul style="list-style-type: none"> • In-Freight charges not otherwise included • Transportation costs • Additional Fees (e.g. Non-Settlement Fee) 								
f2mmo33	a. Describe Other Elements	Open-ended	<i>No specific decision rule</i>								

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f2mmo34	9. Is there a specific minimum price for sales to the same type of vendor (i.e. retailer sales to other retailers)?	1 - Yes 0 - No	<p>Yes:</p> <ul style="list-style-type: none"> Where party to party sales addressed (doesn't need to be a markup to be addressed) <ul style="list-style-type: none"> Ex: "When one wholesale dealer sells cigarettes to any other wholesale dealer, the former shall not be required to include in his selling price to the latter..." – NY Tax Law § 485 <u>Where can't sell below cost, but don't indicate specifically that there isn't a markup</u> <ul style="list-style-type: none"> Ex: "Any sale, transfer or exchange between wholesale outlets ... at a price less than the minimum herein prescribed ...shall constitute a violation of this Sub-part." - La. R.S. 51:422
f2mmo35	a. If yes, how is the minimum price for these sales determined?	1 - Markup Applied 2 - No Markup Applied (base cost only)	<p>"No Markup Applied (base cost only)"</p> <ul style="list-style-type: none"> Ex: "When one wholesale dealer sells cigarettes to any other wholesale dealer, the former shall not be required to include in his selling price to the latter, the cost of the wholesale dealer..." - NY, McKinney's Tax Law § 485
f2mmo36	i. Describe Markup Applied:	Open-ended	See previous guidelines for percentage formatting.
f2mmo37	10. Is there a different cost of doing business or markup for sales to chain stores?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmo38	a. Describe Markup Percentage:	Open-ended	See previous guidelines for percentage formatting.
f2mmo39	11. Does the law address situations where the OTHER party acts as a retailer (sells direct to consumer)?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2mmo40	a. If yes, how is the minimum price calculated where wholesalers act as retailers?	1 - Equal to the Retail Minimum Price 2 - Equal to the Wholesaler Minimum Price 3 - Other	<i>No specific decision rule</i>
f2mmo41	i. Describe Other:	Open-ended	<i>No specific decision rule</i>

C. BELOW-COST SALES

General Note on Coding Results:

- Only some states specifically address manufacturer coupons within their laws, and most don't regulate the activities of manufacturers at all.
 - Where indicated that state does NOT permit the use of coupons or rebates, the state may very well permit direct-to-consumer coupons from manufacturers; however, as manufacturers generally are not regulated within state minimum pricing/markup laws, this may not be codified.

General Coding Note:

- A prohibition against coupons that reduce sale price BELOW minimum cost doesn't NECESSARILY mean coupons are not allowed. Coupons could still be allowed if it reduces price to AT cost or above.
 - Ex: "The distribution of tobacco products for free or below the cost of such products to the sellers or distributors of the products is prohibited" - IDAPA 35.01.10.011
- Coupons distributed with intent to destroy competition don't NECESSARILY mean coupons aren't allowed. This only means that coupons are not allowed where intent to destroy exists. That intent is usually defined elsewhere to mean below cost or some other specific description.

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f2bc1	1. Does the state permit the use of rebates or coupons that result in below-cost sales?	1 - Yes 2 - No 3 - Silent	<p><u>LAWS THAT SHOULD NOT BE USED TO CODE THIS QUESTION:</u></p> <ul style="list-style-type: none"> • <u>"Combined sales"</u> provisions, where law discusses "two or more items at a combined price" do not count towards coupon coding. <ul style="list-style-type: none"> ○ Ex: "...in all advertisements, offers for sale, or sales, involving the giving of any gift or concession of any kind whatsoever (whether it be coupons or otherwise), the retailer's or wholesaler's combined selling price shall not be below the 'cost to the retailer' or the 'cost to the wholesaler'..." - 68 Okl.St. Ann. § 333 • <u>Trade discounts:</u> Trade discounts are NOT coupons or rebates for purposes of this section. • <u>Secret Rebates:</u> Law's only reference to coupons/rebates addresses prohibition on "secret rebates" or discriminatory rebate programs that do not provide rebates equally <p><u>Coding Guidance:</u></p> <ul style="list-style-type: none"> • <u>Yes:</u> <ul style="list-style-type: none"> ○ Explicit mention of coupons, rebates, or discount programs as they relate to distribution chain or consumer ○ Reference to existence of rebates without further explanation or explicit "This is allowed" language <ul style="list-style-type: none"> ▪ Ex: "Minimum prices are calculated without regard to any promotions offered by cigarette manufacturers..." - N.J.A.C. 18:6-3.1(e) • <u>Silent:</u> Where no explicit prohibition exists, and no mention in the law states that it CAN be done, or is regulated in any way • <u>No:</u> Explicit prohibition
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f2bc3	<p>a. If yes, which of the following parties can distribute coupons, or rebates to the consumer? (Select all that apply)</p>	<p>f2bc3__1 - Manufacturer f2bc3__2 - Wholesaler f2bc3__3 - Dealer f2bc3__4 - Distributor f2bc3__5 - Retailer f2bc3__6 - Agent f2bc3__7 - None f2bc3__8 - Silent f2bc3__9 - Other</p>	<p>NOTE: These data (1a, 1b, and 1c) are not mutually exclusive. Because many states do not regulate manufacturer activity, many of the laws are not based on manufacturer actions. Instead, they are written to govern the actions of distributors (retailers, wholesalers, etc.). Questions 1a, 1b, and 1c are meant to capture as many scenarios as possible.</p> <p>General Coding Note:</p> <ul style="list-style-type: none"> • Parties: Only count party who actually distributes coupons, and only count party who actually receives them <ul style="list-style-type: none"> ○ Ex: Where manuf. attaches coupons to stock sold by retailer to consumer, retailer is not distributing, nor receiving coupons. The manufacturer is the distributor, and the consumer is the recipient. • Premium Coupons: Some states prohibit premium coupon distribution (coupons redeeming merchandise, cash, or things of value), but not discount coupons (where price reduction happens). <ul style="list-style-type: none"> ○ Ex: "...A premium coupon attached by a wholesaler or retailer to cartons or packages of cigarettes is a concession given for the purchase of cigarettes and is prohibited ..." - REG-57-015 (NE) <p>Coding Guidance:</p> <ul style="list-style-type: none"> • Silent: Where no explicit prohibition exists, but no mention in the law states that it CAN be done, or is regulated in any way • No: Where wholesalers may pass along manuf. rebates, etc. <ul style="list-style-type: none"> ○ Ex: "...manufacturer's promotional allowance provided to a wholesaler or retailer may be passed on to the purchaser by the wholesaler or retailer ..." - A.C.A. § 4-
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			<p>75-709 (AR)</p> <ul style="list-style-type: none"> ○ Ex: "...any coupons issued and ultimately redeemed by the manufacturer on the same basis may be passed on to the purchaser without violating this chapter..." - 6 Del. C. § 2604
f2bc4	i. Describe Other:	Open-ended	<i>No specific decision rule</i>
f2bc6	b. Which of the following parties can RECEIVE coupons, or rebates from the manufacturer: (Select all that apply)	<p>f2bc6__1 - Wholesaler f2bc6__2 - Retailer f2bc6__3 - Consumer f2bc6__4 - Distributor f2bc6__5 - Dealer f2bc6__6 - Agent f2bc6__7 - Silent f2bc6__8 - Other f2bc6__9 - None</p>	<p>NOTE: These data (1a, 1b, and 1c) are not mutually exclusive. Because many states do not regulate manufacturer activity, many of the laws are not based on manufacturer actions. Instead, they are written to govern the actions of distributors (retailers, wholesalers, etc.). Questions 1a, 1b, and 1c are meant to capture as many scenarios as possible.</p> <p>Yes:</p> <ul style="list-style-type: none"> • Where manufacturer provides rebates/buydowns/coupons to R or W to pass to consumer, counts as R and W receiving coupons – <ul style="list-style-type: none"> ○ Ex: "...A retailer or wholesaler may pass on to a purchaser or consumer any reduction in cost which results from ... Any coupon issued and ultimately redeemed by a cigarette manufacturer..." MD Comp. Treas. 03.02.03.08 <p>Silent:</p> <ul style="list-style-type: none"> • Where no explicit prohibition exists, but no mention in the law states that it CAN be done, or is regulated in any way <p>No:</p> <ul style="list-style-type: none"> • Promotional discounts or gratis merchandise given to parties from manufacturer do NOT count as coupons or rebates <ul style="list-style-type: none"> ○ Ex: "Merchandise given gratis or payment made to a retailer or wholesaler by the manufacturer of the merchandise for

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			display, advertising, promotion purposes, any type of discount, or otherwise may not be considered in determining the cost of cigarettes to the retailer or wholesaler." - MCA 16-10-204
f2bc7	i. Describe Other:	Open-ended	<i>No specific decision rule</i>
f2bc9	c. Can a retailer RECEIVE coupons, or rebates from a wholesaler, distributor, or dealer?	1 - Yes 2 - No 3 - Silent	<p>NOTE: These data (1a, 1b, and 1c) are not mutually exclusive. Because many states do not regulate manufacturer activity, many of the laws are not based on manufacturer actions. Instead, they are written to govern the actions of distributors (retailers, wholesalers, etc.). Questions 1a, 1b, and 1c are meant to capture as many scenarios as possible.</p> <p>Yes:</p> <ul style="list-style-type: none"> • Where manuf. coupon/rebate can be passed through distribution chain <ul style="list-style-type: none"> ○ Ex: "...A retailer or wholesaler may pass on to a purchaser any reduction in cost which results from: ... Any coupon issued and ultimately redeemed by a cigarette manufacturer." - Md. COMMERCIAL LAW Code Ann. § 11-505 • Where wholesalers may pass along manuf. rebates, etc. to their purchasers, as retailers are generally the party that purchases from wholesalers: <ul style="list-style-type: none"> ○ Ex: "...manufacturer's promotional allowance provided to a wholesaler or retailer may be passed on to the purchaser by the wholesaler or retailer ..." - A.C.A. § 4-75-709 (AR) • Where manuf. buydown allows wholesaler to provide compensation to R or requires wholesaler to apply coupons, etc., counts as W giving R coupons/rebates - MD Comp. Treas. 03.02.03.08

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f2bc11	2. Do states allow parties to meet the price of competitors?	1 - Yes 2 - No 3 - Silent	<p><u>LAWS THAT SHOULD NOT BE USED TO CODE THIS SECTION:</u></p> <ul style="list-style-type: none"> • Bona-fide clearance sales provisions • Cost survey provisions <p><u>Coding Guidance</u></p> <ul style="list-style-type: none"> • <u>Yes:</u> merchandise sold to meet competition <ul style="list-style-type: none"> ○ Ex: unfair pricing laws shall not apply "...where merchandise is sold in good faith to meet that competition..." - LSA-R.S. 51:426 • <u>No:</u> Law ONLY states AN instance where prices can be lowered (e.g. petitioning state for lower presumptive price based on own biz expenses), but does not state ability to meet competitor pricing
f2bc13	a. If yes, which of the following limitations apply to meeting the price of a competitor? (Select all that apply.)	f2bc13__1 - Proximity to competitor f2bc13__2 - Competitor within state boundaries f2bc13__3 - Same article OR Same service f2bc13__4 - Competitor price must be legal OR At cost to competitor f2bc13__5 - Other f2bc13__6 - None	<ul style="list-style-type: none"> • "Same Article/Same Service" <ul style="list-style-type: none"> ○ Ex: "...to meet the prices of a competitor selling the same product or service..." • "proximity to competitor" <ul style="list-style-type: none"> ○ Ex: the same locality or trade area. • "Competitor within state boundaries" <ul style="list-style-type: none"> ○ Interpret literally - will say "within state" or "in this state" • "competitor price must be legal/at cost to competitor" <ul style="list-style-type: none"> ○ Ex: "... where such competitor is able to do so without violating the terms and conditions of this Sub-part [unfair pricing laws]..." - LSA-R.S. 51:426 ○ Ex: Where competitor's price is "within the ordinary channels of trade"
f2bc14	i. Describe Other	Open-ended	<i>No specific decision rule</i>
f2bc15	3. Does the state address combination sales?	1 - Yes 0 - No	<p><u>Yes</u></p> <ul style="list-style-type: none"> • State discusses sale of more than one item at a combined price

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f2bc16	If yes, which types of sales does the state address? (Select all that apply)	<p>f2bc16__1 - Buy One, Get One or Multi-Pack Sales (Tobacco Products)</p> <p>f2bc16__2 - Tobacco + Coupon/Concession/Rebate</p> <p>f2bc16__3 - Tobacco + Non-Tobacco Product</p>	<p>Buy One, Get One or Multi-Pack Sales: Includes sales involving only tobacco products.</p> <p>Tobacco + Coupon/Concession/Rebate: Involves sales made involving at least one tobacco product and any coupon, concession, or rebate</p> <ul style="list-style-type: none"> • No: No explicit mention of coupon, concession, or rebate <ul style="list-style-type: none"> ○ “Where 2 or more items are advertised, offered for sale or sold at a combined price, the price of each such item shall be determined in the manner set forth in subsections 1 and 2.” - 10 M.R.S.A. § 1202(3) <p>Tobacco + Non-Tobacco Product: Include sales involving at least one tobacco product and at least one non-tobacco product, or sales involving more than one tobacco product.</p> <ul style="list-style-type: none"> • Yes: Where law states two or more items and only one must be tobacco, applies to both tobacco + non-tobacco, as well as buy one, get one/multi-pack sales <ul style="list-style-type: none"> ○ “In all advertisements, offers for sale, or sales involving two or more items when at least one of the items is cigarettes at a combined price...” - AS § 43.50.720
f2bc17	a. With BOGO or Multi-Pack sales, can the total selling price for both items be below the combined cost for both items?	<p>1 - Yes</p> <p>0 - No</p>	<p>FORM NOTE: This question will only populate where this option is selected in question f2bc17</p> <p>No:</p> <ul style="list-style-type: none"> • Where a promotional plan to sell below cost is permitted, but does not happen at manuf. level <ul style="list-style-type: none"> ○ “A dealer participating in a manufacturer’s promotional sales plan which is not evidenced by a coupon and which occurs subsequent to the dealer’s purchase of cigarettes from that

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			<p>manufacturer is in violation of the code” - 61 Pa. Code § 76.3</p> <ul style="list-style-type: none"> Where manuf can offer pre-packaged product combinations at one invoice cost to distributors, sale is not then technically below distributor’s invoice cost, even if it is below what the cost of both items would be if purchased by the distributor individually. <ul style="list-style-type: none"> “A manufacturer may offer combined packages of cigarettes and merchandise, including cigarettes, at a reduced invoice price...” - 316 NAC Ch. 57, § 014
f2bc18	<p>i. If yes, when can the sale be below cost (Select all that apply):</p>	<p>f2bc18__1 - When using manuf. coupons/concessions f2bc18__2 - Where manuf. or other distributing party compensates the seller for the difference in sale price vs. actual cost (i.e. value of the coupon) f2bc18__3 - Where manuf supplies a gratis product being bundled with the sale f2bc18__4 - All sales with coupons/ concessions (no listed limitations f2bc18__5 - Other</p>	<p>These options should be selected when there’s explicit reference to the respective scenarios.</p> <p><u>When using manuf. coupons/concessions</u></p> <ul style="list-style-type: none"> Includes promotional allowances, promotional plans, premiums, or other similar language where concession is coming from manufacturer <p><u>All sales with coupons/ concessions (no listed limitations</u></p> <ul style="list-style-type: none"> This should only be selected where a state lists no limitations to below-cost combination sales for that particular category of sales
f2bc19	<p>ii. Describe Other:</p>	<p>Open-ended</p>	<p><i>No specific decision rule</i></p>
f2bc20	<p>b. With sales involving a tobacco product and a coupon/concession, can the tobacco product be sold below cost?</p>	<p>1 - Yes 0 - No</p>	<p><u>FORM NOTE:</u> This question will only populate where this option is selected in question f2bc17</p>
f2bc21	<p>i. If yes, when can the sale be below cost (Select all that apply):</p>	<p>f2bc21__1 - When using manuf. coupons/concessions f2bc21__2 - Where manuf. or other distributing party compensates the seller for the difference in sale price vs. actual</p>	<p>These options should be selected when there’s explicit reference to the respective scenarios.</p> <p><u>When using manuf. coupons/concessions</u></p> <ul style="list-style-type: none"> Includes promotional allowances, promotional plans, premiums, or other similar language where concession

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		cost (i.e. value of the coupon) f2bc21__3 - Where manuf supplies a gratis product being bundled with the sale f2bc21__4 - All sales with coupons/ concessions (no listed limitations f2bc21__5 - Other	is coming from manufacturer All sales with coupons/ concessions (no listed limitations) This should only be selected where a state lists no limitations to below-cost combination sales for that particular category of sales
f2bc22	ii. Describe Other:	Open-ended	<i>No specific decision rule</i>
f2bc23	c. With sales involving a tobacco product and a non-tobacco product, can the total, combined price of all items be below cost?	1 - Yes 0 - No	FORM NOTE: This question will only populate where this option is selected in question f2bc17
f2bc24	i. If yes, when can the sale be below cost (Select all that apply):	f2bc24__1 - When using manuf. coupons/concessions f2bc24__2 - Where manuf. or other distributing party compensates the seller for the difference in sale price vs. actual cost (i.e. value of the coupon) f2bc24__3 - Where manuf supplies a gratis product being bundled with the sale f2bc24__4 - All sales with coupons/ concessions (no listed limitations f2bc24__5 - Other	These options should be selected when there's explicit reference to the respective scenarios. When using manuf. coupons/concessions <ul style="list-style-type: none"> Includes promotional allowances, promotional plans, premiums, or other similar language where concession is coming from manufacturer All sales with coupons/ concessions (no listed limitations) This should only be selected where a state lists no limitations to below-cost combination sales for that particular category of sales
f2bc25	ii. Describe Other:	Open-ended	<i>No specific decision rule</i>
f2bc27	4. Does the state define trade discounts?	1 - Yes 0 - No	GENERAL CODING NOTE: Questions #4 and #5 (and their sub-questions) address how (and if) a state defines or explains what a trade discount consists of, and whether or not discount programs (such as buydowns) can be used when calculating the presumptive cost. Most states do not define trade discounts, nor address specific discount programs. These questions differ from the trade discount questions

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			<p>located throughout the party-specific sections, in that those questions simply seek to determine at what point in the pricing scheme trade discounts are subtracted, and in what amount.</p> <p><u>CODING GUIDANCE:</u> <u>Yes:</u> Where explicit definition of trade discount. <u>No:</u></p> <ul style="list-style-type: none"> ○ Where a law simply states that trade discounts do not include cash discounts, there is no “definition” ○ Use of term insufficient unless accompanied by a definition
f2bc31	<p>a. Are buydowns, master-type plans, or other manufacturer-sponsored discount programs considered or defined as "trade discounts" for purposes of calculating the presumptive cost?</p>	<p>1 - Yes 2 - No 3 - Silent</p>	<p><u>FORM STRUCTURE NOTE:</u> This variable label is out of numerical order, as the questions was moved to a new location in the form after the variable labels had been assigned.</p> <ul style="list-style-type: none"> • <u>Yes: where reduction in cost is from manuf. and based on allowance for quantity or dollar amount sold</u> <ul style="list-style-type: none"> ○ “TRADE DISCOUNTS. (a) In this subsection, "trade discount" means a manufacturer's or wholesaler's payment or allowance, either deducted from the purchase price or subsequently paid. (b) A trade discount may be considered as a reduction from invoice or replacement cost if all of the following exist: <ol style="list-style-type: none"> 1. The trade discount is not a customary discount for cash. 2. The trade discount is calculated on the basis of the quantity or dollar amount of merchandise actually

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			<p>purchased or sold.</p> <p>3. The trade discount is fully earned and determinable at the time of sale.” - Wis. Adm. Code ATPC 105.007</p>
f2bc29	5. Which of the following terms does state law reference or define? (Select all that apply)	<p>f2bc29__1 - Buy Down</p> <p>f2bc29__2 - Master-Type Program or Plan</p> <p>f2bc29__3 - Paperless Coupons</p> <p>f2bc29__4 - None of the Above</p>	Simple mention or discussion of term sufficient. Term does not need to be defined.
f2bc30	a. Does the state allow parties to include discounts stemming from buydowns, master-type plans, or other manufacturer-sponsored programs when calculating their presumptive cost?	<p>1 - Yes</p> <p>2 - No</p> <p>3 - Silent</p>	<p>Yes:</p> <ul style="list-style-type: none"> States that buydown, master-type plan or coupons can be applied when calculating the cost of doing business for that respective party States define trade discounts to include any of these terms, and trade discounts are included as part of the cost calculation <p>No:</p> <ul style="list-style-type: none"> Where discount is applied after cost is calculated (not at time of purchase from manufacturer)
D. PENALTIES			
f2p1	1. Are there specific penalties for non-compliance with minimum markup or pricing laws?	<p>1 - Yes</p> <p>0 - No</p>	<i>No specific decision rule</i>
f2p3	a. Which of the following acts as the primary enforcement agency:	<p>1 - Dept. of Revenue or Tax</p> <p>2 - Attorney General</p> <p>3 - Board of Equalization</p> <p>4 - Other</p> <p>5 - Silent</p>	<p>In general, these terms are to be interpreted literally.</p> <ul style="list-style-type: none"> Dept of Rev/Tax <ul style="list-style-type: none"> Also count "collector of revenue" (LSA-R.S. 51:423) Other: <ul style="list-style-type: none"> Commissioner of Revenue Tax Commission (NY) Department of the Treasury - Division of Taxation

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f2p4	i. Describe Other:	Open-ended	<i>No specific decision rule</i>
E. OTP MINIMUM PRICING AND MARKUP LAWS			
f2otp1	1. Does the state regulate the minimum price of OTP?	1 - Yes 0 - No	<p>Yes:</p> <ul style="list-style-type: none"> • States that explicitly include “little cigars” in their definition of cigarette <ul style="list-style-type: none"> ○ Ex: PA • Dept-issued material applying minimum pricing to OTP in absence of inclusion of OTP in pricing laws <ul style="list-style-type: none"> ○ Ex: MA
f2otp3	2. Are OTPs regulated using the same minimum pricing laws as cigarettes?	1 - Yes 0 - No	<i>No specific decision rule</i>
f2otp4	a. If no, how are the products regulated?	1 - Invoice/Replacement Cost to Vendor 2 - Different Markup Cost than Cigarettes 3 - Other	<i>No specific decision rule</i>
f2otp4oth	i. Describe other:	Open-ended	<i>No specific decision rule</i>
f2otp41	b. If no, which parties have a regulated minimum price for OTP? (Select all that apply)	f2otp41__1 - Manufacturer f2otp41__2 - Wholesaler - Traditional f2otp41__3 - Wholesaler - Cash and Carry f2otp41__4 - Dealer f2otp41__5 - Distributor f2otp41__6 - Retailer f2otp41__7 - Agent f2otp41__8 - Other	<i>No specific decision rule</i>
f2otp41oth	i. Describe other:	Open-ended	<i>No specific decision rule</i>
f2otp5	3. Do the state’s minimum pricing laws list the types of OTP to which these laws apply (including the use of the general terms "tobacco" or "tobacco products")?	1 - Yes 0 - No	<i>No specific decision rule</i>

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f2otp6	<p>a. If yes, indicate which of the following OTPs are specifically mentioned in the law (select all that apply):</p>	<p>f2otp6__1 - Tobacco Products or tobacco f2otp6__2 - Cigars f2otp6__3 - Little Cigars f2otp6__4 - Roll-your-own f2otp6__5 - Pipe tobacco f2otp6__6 - Chewing tobacco f2otp6__7 - Cigarillos f2otp6__8 - Moist snuff f2otp6__9 - Dry snuff f2otp6__10 - Snus or Smokeless tobacco f2otp6__11 - Dissolvables f2otp6__12 - E-cigarettes f2otp6__13 - Bidis f2otp6__14 - Clove cigarettes or Kretek f2otp6__15 - Other</p>	<p>Products generally interpreted literally.</p> <ul style="list-style-type: none"> • <u>“Tobacco products or tobacco”</u> <ul style="list-style-type: none"> ○ Ex: definition of tobacco products/tobacco includes phrasing such as, "not limited to" or "includes" or "any product/substance containing tobacco" • <u>“Pipe tobacco”</u> <ul style="list-style-type: none"> ○ Include: phrasing such as, “...smoking tobacco that can be used in a pipe” • <u>“Snuff”</u> <ul style="list-style-type: none"> ○ Should encompass both dry and moist, unless otherwise specified
f2otp7	<p>i. Describe Other:</p>	<p>Open-ended</p>	<p><i>No specific decision rule</i></p>