United States General Accounting Office
Washington, DC 20548

December 3, 2002

Congressional Requesters

Subject: *Tobacco Settlement: States' Allocations of Phase II Funds*

The 1998 Master Settlement Agreement—the largest civil settlement in U.S. history—required the nation's four largest tobacco companies to make annual payments to 46 states in perpetuity as reimbursement for health care costs related to tobacco use, such as Medicaid expenditures.[1] The agreement also required the tobacco companies to meet with the political leadership of states that grow and manufacture tobacco to address their concerns about potential reductions in tobacco production and sales because of the agreement. As a result of these discussions, in July 1999, 14 tobacco-producing states signed the National Tobacco Grower Settlement Trust agreement, commonly referred to as Phase II, with the tobacco companies.[2] The Phase II agreement requires the tobacco companies to pay a total of $5.15 billion over 12 years to compensate tobacco growers and quota owners for the economic consequences resulting from the Master Settlement Agreement.[3]

The Farm Security and Rural Investment Act of 2002 (the 2002 Farm Bill) required GAO to report annually on how states have used funds received under the Master Settlement Agreement and the Phase II agreement. (A complete list of congressional requesters is provided at the end of this letter.) This letter is the first in a series of reports responding to the 2002 Farm Bill requirement. Specifically, this letter provides information on (1) the amount of funds that have been distributed to each of the participating states under the Phase II agreement and (2) how the states have allocated these funds to tobacco growers, quota owners, and others.

In summary, we found the following:

[1] The 1998 Master Settlement Agreement requires Philip Morris Incorporated, Brown & Williamson Tobacco Corporation, Lorillard Tobacco Company, and R.J. Reynolds Tobacco Company to make annual payments totaling approximately $205 billion over the agreement's first 25 years to 46 states and imposes no requirements on how states spend these payments.

[2] The 14 tobacco-producing states are Alabama, Florida, Georgia, Indiana, Kentucky, Maryland, Missouri, North Carolina, Ohio, Pennsylvania, South Carolina, Tennessee, Virginia, and West Virginia.

[3] Tobacco growers include tobacco farm owners and tenant farmers. Quota owners are owners of tobacco-marketing quotas or farm acreage allotments. Production and sale of tobacco in the United States is regulated under a quota system, established by the Agricultural Adjustment Act of 1938, which limits domestic tobacco production by requiring growers to own or rent quota for each pound of tobacco they want to market.

- During 1999-2001, the first 3 years of the Phase II agreement, a total of about $1 billion was distributed to the 14 states. This amount was approximately $71 million less than the $1.06 billion originally estimated to be available for distribution during these years. This difference was primarily a result of allowable adjustments that accounted for a reduction in the volume of cigarettes shipped nationally and to Puerto Rico by the four tobacco companies.
- Each participating state developed a plan for allocating its share of the Phase II funds. States allocated all of the funds available to them to the following three categories: (1) direct payments to tobacco growers and quota owners, (2) state administrative expenses, and (3) reserve accounts to cover future payments to tobacco growers and quota owners. Most of the funds were allocated for direct payments to tobacco growers and quota owners. For example, in 2001, the participating states allocated 92 percent of their total Phase II funds for direct payments to tobacco growers and quota owners. In contrast, these states allocated 2.4 percent of their share of the Phase II funds for state administrative expenses in 2001. The remaining funds were placed in reserve accounts for future payments to tobacco growers and quota holders.

Background

Production and sale of tobacco are subject to substantial government regulation in the United States. Under a complex system established in 1938, tobacco is grown and marketed under a quota system administered by the U.S. Department of Agriculture that limits domestic production by requiring growers to own or rent quota for each pound of tobacco marketed. The ability to market tobacco is, therefore, dependent on the ownership of tobacco quota. Quota may be sold or leased, but it generally cannot be transferred outside the county in which it was originally allocated. Tobacco production has therefore remained principally in Southeastern states such as Kentucky and North Carolina. Because most tobacco farming and manufacturing jobs are concentrated in this region, any declines in tobacco consumption could have adverse economic impacts on the region. The Phase II agreement was intended to help mitigate such consequences and provide aid to tobacco growers and quota owners in the participating states.

Requirements of the Phase II Agreement

The Phase II agreement requires the four major tobacco companies to make quarterly payments to the National Tobacco Grower Settlement Trust (Phase II trust). Table 1 shows the estimated contributions to the trust by the tobacco companies for each year of the agreement.

Table 1: Total Estimated Annual Tobacco Company Contributions to the National Tobacco Grower Settlement Trust

Year	Amount
1999	$380,000,000
2000	280,000,000
2001	400,000,000
2002-08	500,000,000
2009-10	295,000,000
Total	**$5,150,000,000**

Source: National Tobacco Grower Settlement Trust agreement.

Each state's share of the Phase II funds is based on a fixed percentage, as stated in the Phase II agreement. This percentage was calculated either on the basis of each state's share of the total 1998 tobacco quota for production of cigarette tobacco or, in states where no quota existed,[4] the 1998 production of tobacco for cigarettes. The largest producers of cigarette tobacco in the country—Kentucky and North Carolina—receive about 68 percent of Phase II payments. Table 2 shows the fixed percentage of annual Phase II funds allocated to each state according to the agreement.

Table 2: Allocation Percentages for Phase II Funds

State	Percentage
Alabama	0.05
Florida	1.13
Georgia	5.85
Indiana	1.16
Kentucky	29.66
Maryland	0.62
Missouri	0.42
North Carolina	37.95
Ohio	1.36
Pennsylvania	0.43
South Carolina	6.94
Tennessee	7.57
Virginia	6.58
West Virginia	0.28
Total	**100.0**

Source: National Tobacco Grower Settlement Trust agreement.

The Phase II trust is administered by JP Morgan (the trustee). The trustee is responsible for receiving the Phase II contributions from the tobacco companies, investing these funds, and holding the assets of the trust. On or before December 31 of each year, the Phase II funds are distributed from the trust to tobacco growers and

[4] Maryland and Pennsylvania do not participate in the quota program.

quota owners through a disbursing agent—Mellon Investor Services, L.L.C, according to the states' approved plans (discussed below).[5]

The Phase II agreement also requires an annual independent audit of the trust and the payment disbursement process. For 1999 through 2001, PricewaterhouseCoopers conducted the annual audits for the Phase II trust and disbursement process. It is currently conducting the 2002 audit.

Adjustments Allowed by the Agreement

The annual Phase II contributions made by the tobacco companies to the trust are subject to adjustments for (1) inflation, (2) volume of cigarettes shipped, and (3) tax offsets. The inflation adjustment increases the annual contribution by an amount equal to the increase in the Consumer Price Index for the preceding year, or 3 percent, whichever is greater. The volume adjustment reduces or enhances the annual contribution depending on whether the number of cigarettes shipped in a calendar year declined or increased relative to the base volume.[6] The tax offset reduces the annual contribution if any change in law, regulation, or other governmental provision leads to a new, or increase in existing, federal or state excise tax on cigarettes or any other tax related to the purchase of tobacco or the production of cigarettes.

The amount of Phase II funds available for distribution to tobacco growers and quota owners within each of the 14 states is further adjusted for interest earned on the investments made by the trustee and for the administrative expenses incurred to service the trust. In any year, the trust's administrative expenses cannot exceed the lesser of (1) the pre-tax interest and other pre-tax earnings on amounts paid to the trust or (2) 5 percent of the amount paid to the trust by the tobacco companies during that year. Parties eligible for trust expense compensation include, but are not limited to, the trustee, the disbursing agent, legal counsel for the trust, and the accounting firm that conducts the annual audit for the trust. Each state contributes its share of the trust's administrative expenses in proportion to the percentage of the state's Phase II allocation, as stated in the agreement. For example, North Carolina receives 37.95 percent of the annual Phase II funds and is responsible for contributing 37.95 percent of the trust's administrative expenses. Table 3 shows the total amount of trust administrative expenses paid by each state for 1999 through 2001.

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[5] Phase II payments differ from Master Settlement Agreement payments because they are made directly to tobacco growers and quota owners instead of the states.
[6] The base volume is equal to 475,656,000,000 cigarettes.

Table 3: Trust Administrative Expenses Paid by Each State, 1999 through 2001

State	1999[a]	2000	2001	Total
Alabama	$807	$967	$1,614	$3,388
Florida	18,243	21,862	36,479	76,584
Georgia	94,444	113,180	188,852	396,476
Indiana	18,727	22,443	37,448	78,618
Kentucky	478,842	573,835	957,495	2,010,172
Maryland	10,009	11,995	20,015	42,019
Missouri	6,781	8,126	13,559	28,466
North Carolina	612,676	734,223	1,225,116	2,572,015
Ohio	21,956	26,312	43,904	92,172
Pennsylvania	6,942	8,319	13,881	29,142
South Carolina	112,041	134,269	224,040	470,350
Tennessee	122,212	146,457	244,378	513,047
Virginia	106,229	127,304	212,418	445,951
West Virginia	4,521	5,417	9,039	18,977
Total	**$1,614,430**	**$1,934,709**	**$3,228,238**	**$6,777,377**

[a] Data provided for 1999 is for the period beginning August 19, 1999, (Commencement of Operations) and ending December 31, 1999.

Source: Audit reports on the 1999, 2000, and 2001financial statements of the National Tobacco Grower Settlement Trust, PricewaterhouseCoopers.

State's Planning Process for Phase II Distributions

Before a state's share of Phase II funds may be released from the trust, the state must submit an annual plan to the trustee by June 1 that identifies eligible payment recipients as either tobacco growers or quota owners.[7] Each state's plan is developed by its Certification Entity—the makeup of which varies by state.[8] The trustee reviews the plan and accepts it or informs the state's Certification Entity that a revised plan must be submitted. In the event that a state's Certification Entity does not submit a plan that is consistent with the terms of the trust agreement, the trustee is not permitted to distribute any Phase II funds to tobacco growers and quota owners within that state. The trustee holds these funds in a set-aside account until the Certification Entity complies with this requirement.

After the state's plan is approved by the trustee, the Certification Entity must submit a signed statement to the trustee that includes (1) the names, addresses, and tax identification numbers of payment recipients; (2) the amount that each recipient is to receive; (3) the amount to be allocated for reasonable state administrative expenses, including a detailed statement of such expenses; and (4) a certification that the

[7] During the first year of the agreement, plans were not due until October 1.

[8] The composition of the Certification Entity depends upon whether a state is classified as Class A or Class B. In Class A states (Georgia, Kentucky, North Carolina, South Carolina, Tennessee, and Virginia), the Certification Entity comprises a Board of Directors that includes the governor (chairman), the state commissioner of agriculture (vice chairman), the state attorney general (secretary), one member each from the state Senate and House of Representatives, three to six citizens who are tobacco growers or quota holders in that state, one citizen with a distinguished record of public service, and two members of the state congressional delegation. In Class B states (Alabama, Florida, Indiana, Maryland, Missouri, Ohio, Pennsylvania, and West Virginia), the Certification Entity comprises the governor, state attorney general, and the state commissioner of agriculture.

information provided is consistent with the state's plan and the Phase II agreement. In addition, the Certification Entity may instruct the trustee to place a portion of the annual distribution for the state in a reserve account, which will be used for future payments.[9] Reserve account funds and the interest earned on them may be used to (1) make up for declines in future contributions to the trust by the tobacco companies and (2) make payments to eligible tobacco growers and quota owners who submit their applications after the cutoff date in any given year. After the trustee receives each state's signed statement, it makes funds available to the disbursing agent for distribution, on or before December 31 of each year.

Almost $1 Billion in Phase II Funds Distributed during the First 3 Years

During the first 3 years of the Phase II agreement, a total of about $1 billion was distributed to the 14 participating states—about $71 million less than the amount estimated in the Phase II agreement. The reduction in funds available for distribution to tobacco growers and quota owners is primarily attributable to adjustments made to trust payments as a result of a decrease in the volume of cigarettes shipped nationally and to Puerto Rico by the four tobacco companies in the applicable year. Table 4 shows the estimated and actual amounts of Phase II funds allocated to the states for distribution.

[9] Reserve accounts can contain three kinds of funds: (1) funds in set-aside accounts that are held by the trustee until the states' Certification Entity submits the signed statement; (2) funds in hold-separate accounts for those states that had not achieved state-specific finality; and (3) funds in reserve accounts to be used for future payments to tobacco growers and quota owners. State-specific finality was a condition in the Master Settlement Agreement requiring each state to receive approval for the agreement from its state court in order to make the agreement legally binding within that state.

Table 4: States' Estimated and Actual Phase II Distributable Amounts for 1999-2001

State	1999[a]	2000	2001	Total
Alabama				
Estimated	$190,000	$140,000	$200,000	$530,000
Actual	190,000	124,059	180,434	494,493
Florida				
Estimated	4,294,000	3,164,000	4,520,000	11,978,000
Actual	4,294,000	2,803,727	4,077,805	11,175,532
Georgia				
Estimated	22,230,000	16,380,000	23,400,000	62,010,000
Actual	22,230,000	14,514,871	21,110,761	57,855,632
Indiana				
Estimated	4,408,000	3,248,000	4,640,000	12,296,000
Actual	4,408,000	2,878,162	4,186,065	11,472,227
Kentucky				
Estimated	112,708,000	83,048,000	118,640,000	314,396,000
Actual	112,708,000	73,591,636	107,033,362	293,332,998
Maryland				
Estimated	2,356,000	1,736,000	2,480,000	6,572,000
Actual	2,356,000	1,538,328	2,237,380	6,131,708
Missouri				
Estimated	1,596,000	1,176,000	1,680,000	4,452,000
Actual	1,596,000	1,042,093	1,515,644	4,153,737
North Carolina				
Estimated	144,210,000	106,260,000	151,800,000	402,270,000
Actual	144,210,000	94,160,573	136,949,296	375,319,869
Ohio				
Estimated	5,168,000	3,808,000	5,440,000	14,416,000
Actual	5,168,000	3,374,397	4,907,801	13,450,198
Pennsylvania				
Estimated	1,634,000	1,204,000	1,720,000	4,558,000
Actual	1,634,000	1,066,905	1,551,731	4,252,636
South Carolina				
Estimated	26,372,000	19,432,000	27,760,000	73,564,000
Actual	26,372,000	17,219,351	25,044,219	68,635,570
Tennessee				
Estimated	28,766,000	21,196,000	30,280,000	80,242,000
Actual	28,766,000	18,782,491	27,317,685	74,866,176
Virginia				
Estimated	25,004,000	18,424,000	26,320,000	69,748,000
Actual	25,004,000	16,326,128	23,745,095	65,075,223
West Virginia				
Estimated	1,064,000	784,000	1,120,000	2,968,000
Actual	1,064,000	694,729	1,010,430	2,769,159
Total				
Estimated	**$380,000,000**	**$280,000,000**	**$400,000,000**	**$1,060,000,000**
Actual	**$380,000,000**[b]	**$248,117,450**	**$360,867,708**	**$988,985,158**

[a] Data provided for 1999 is for the period beginning August 19, 1999, (Commencement of Operations) and ending December 31, 1999.

[b] Actual payments made to the trust by the tobacco companies in 1999 were not subject to any adjustments.

Source: Audit reports on the 1999, 2000, and 2001 financial statements of the National Tobacco Grower Settlement Trust, PricewaterhouseCoopers.

States Allocated Phase II Funds According to Their Annual Plans

As required by the Phase II agreement, each of the 14 states developed plans for allocating its share of the funds. During the first 3 years, state plans allocated available funds to the following three categories: (1) direct payments to tobacco growers and quota owners, (2) state administrative costs, and (3) reserve accounts. The states allocated most of the available Phase II funds for direct payments to tobacco growers and quota owners. For example, in 2001, the participating states allocated 92 percent (or about $334 million) of the total funds available for distribution for direct payments to tobacco growers and quota owners. However, states varied in how they distributed these funds between tobacco growers and quota owners. For example, Alabama, Missouri, and North Carolina distributed funds equally between both groups. In contrast, Tennessee provided 80 percent of its funds to tobacco growers and 20 percent to quota owners. The states' total administrative expenses, which included items such as expenses for salaries, rent, and third-party assistance in processing applications from tobacco growers and quota owners, were 3 percent or less of the total Phase II funds for each of the 3 years.[10] For example, in 2001, the total administrative expenses for the 13 states for which we had data were 2.4 percent (or about $8.6 million) of their share of the Phase II funds. Finally, amounts allocated to reserve accounts varied by state. For example, as of December 31, 2001, funds in reserve accounts ranged from $137 for Alabama to about $10 million for North Carolina. Tables 5 through 7 show each state's available Phase II funds and allocation of these funds to the three categories for the years 1999, 2000, and 2001.

Table 5: States' Allocations of 1999 Phase II Funds as of December 31, 1999

State	Funds available for distribution	Payments to growers/ quota owners	State administrative expenses	Funds remaining in reserves
Alabama	$191,513	[a]	[a]	$191,513
Florida	4,328,184	[b]	[b]	4,328,184
Georgia	22,406,971	$7,372,915	$47,905	14,986,151
Indiana	4,443,092	4,075,802	110,813	256,477
Kentucky	113,605,254	108,882,043	728,197	3,995,013
Maryland	2,374,756	1,110,562	[c]	1,264,194
Missouri	1,608,705	[a]	[a]	1,608,705
North Carolina	145,358,041	81,150,317	5,298,196	58,909,528
Ohio	5,209,142	4,108,266	248,461	852,415
Pennsylvania	1,647,008	[a]	[a]	1,647,008
South Carolina	26,581,945	14,556,529	727,906	11,297,510
Tennessee	28,995,003	[a]	[a]	28,995,003
Virginia	25,203,055	21,536,098	688,112	2,978,846
West Virginia	1,072,471	1,068,435	[c]	4,036

Notes: Data provided for 1999 is for the period beginning August 19, 1999, (Commencement of Operations) and ending December 31, 1999.

Funds remaining in reserves reflect state capital balances as of December 31, 1999, and include funds held in set-aside accounts, hold-separate accounts, and reserve funds set aside for each state in accordance with their

[10] The Phase II agreement does not specify or limit the amount states can spend on administrative expenses.

signed statements. Some of the funds in reserve accounts were distributed in 2000 and the remaining funds were carried forward for distribution in future years. Funds in set-aside accounts were distributed after the state achieved state-specific finality. Funds in hold-separate accounts were distributed after the state submitted a signed statement to the trustee.

PricewaterhouseCoopers did not audit the states' administrative expenses.

[a] Payments to growers and quota owners for 1999 are incomplete because as of December 31, 1999, four states (Alabama, Missouri, Pennsylvania, and Tennessee) had not received state-specific finality, a requirement for disbursing Phase II funds. Distributable amounts for these states were transferred to hold-separate accounts in accordance with the terms in the agreement. Alabama and Pennsylvania paid out most of their 1999 reserve funds in 2000. Tennessee paid out all of its 1999 reserve funds in 2000. Missouri paid out most of its 1999 reserve funds in 2001.

[b] Florida, which had achieved state-specific finality, chose to postpone its 1999 Phase II distributions to tobacco growers and quota owners. The state's distributable amount was transferred to a separate account in accordance with the terms outlined in the trust agreement. Florida paid tobacco growers and quota owners about $4 million from the state's 1999 reserve account during 2000.

[c] Maryland and West Virginia did not report state administrative expenses for 1999.

Source: GAO analysis of PricewaterhouseCoopers data.

Table 6: States' Allocations of 2000 Phase II Funds as of December 31, 2000

State	Funds available for distribution	Payments to growers/ quota owners	State administrative expenses	Funds remaining in reserves
Alabama	$130,755	$125,803	$14,951	$722
Florida	2,883,762	[a]	44,329	3,151,219
Georgia	14,947,865	13,902,544	301,303	1,635,636
Indiana	2,936,166	2,978,885	31,271	147,295
Kentucky	74,968,743	70,811,518	738,727	6,347,267
Maryland	1,583,830	1,541,780	37,089	24,494
Missouri	1,154,267	[b]	[b]	2,762,972
North Carolina	96,513,325	72,926,895	4,076,736	20,586,941
Ohio	3,454,183	3,267,967	284,281	279,152
Pennsylvania	1,101,429	1,141,726	85,078	6,743
South Carolina	17,689,969	13,796,069	543,465	4,318,157
Tennessee	19,953,469	[c]	757,387	19,044,621
Virginia	16,659,980	15,716,645	773,269	1,069,335
West Virginia	705,924	706,016	[d]	3,944

Notes: Funds remaining in reserves reflect state capital balances as of December 31, 2000, and include funds held in set-aside accounts, hold-separate accounts, and reserve funds set aside for each state in accordance with the signed statements. These amounts also reflect any remaining funds carried over from 1999. Some of the funds in reserve accounts were distributed in 2001 and the remaining funds were carried forward for distribution in future years. Funds in set-aside accounts were distributed after the state achieved state-specific finality. Funds in hold-separate accounts were distributed after the state submitted a signed statement to the trustee.

PricewaterhouseCoopers did not audit state administrative expenses.

[a] Florida chose to postpone its 2000 Phase II payments to growers and quota owners. The state's distributable amount was transferred to a separate account in accordance with the terms outlined in the trust agreement. Florida paid tobacco growers and quota owners almost $3 million from the state's 2000 reserve account during 2001.

[b] As of July 20, 2000, all states except Missouri had achieved state-specific finality and submitted plans for distribution of the funds to the trustee. Missouri was not eligible for payments until December 31, 2001.

Distributable amounts for Missouri were transferred to a hold-separate account in accordance with the terms in the agreement.

[c] The PricewaterhouseCoopers 2000 audit report had no information on payments to tobacco growers and quota owners for Tennessee. Tennessee paid tobacco growers and quota owners about $18 million from the state's 2000 reserve account during 2001.

[d] West Virginia did not report state administrative expenses for 2000.

Source: GAO analysis of PricewaterhouseCoopers data.

Table 7: States' Allocations of 2001 Phase II Funds as of December 31, 2001

State	Funds available for distribution	Payments to growers/ quota owners	State administrative expenses	Funds remaining in reserves
Alabama	$180,564	$171,995	$9,154	$137
Florida	4,101,575	[a]	[a]	4,314,495
Georgia	21,174,884	19,214,580	342,490	3,198,483
Indiana	4,193,866	4,113,795	24,807	192,303
Kentucky	107,203,410	103,581,075	1,161,389	5,273,233
Maryland	2,239,212	2,237,377	6,062	15,443
Missouri	1,598,586	1,087,200	135,637	1,520,634
North Carolina	137,500,895	127,586,886	4,180,000	10,167,931
Ohio	4,921,982	3,567,599	355,106	1,222,938
Pennsylvania	1,553,379	1,529,696	39,098	1,369
South Carolina	25,164,245	20,935,864	654,814	5,522,870
Tennessee	27,516,268	26,061,455	982,809	1,934,945
Virginia	23,807,684	22,721,893	705,076	1,295,593
West Virginia	1,011,031	1,000,000	3,004	11,970

Notes: Funds remaining in reserves reflect state capital balances as of December 31, 2001, and include funds held in set aside accounts, hold-separate accounts, and reserve funds set aside for each state in accordance with the signed statements. These amounts also reflect any remaining funds carried over from 1999 and 2000. Some of the funds in reserve accounts were distributed in 2002 and the remaining funds were carried forward for distribution in future years.

PricewaterhouseCoopers did not audit state administrative expenses.

[a] Florida chose to postpone its 2001 Phase II payments to growers and quota owners. The state's distributable amount was transferred to a separate account in accordance with the terms outlined in the trust agreement.

Source: GAO analysis of PricewaterhouseCoopers data.

Scope and Methodology

To address both objectives of this review, we obtained data and documents for Phase II payments from and interviewed an official from the Phase II trustee, JP Morgan, and an official from the Phase II auditor, PricewaterhouseCoopers. We also contacted officials in selected states to obtain information on how the Phase II distribution process is administered within their state and to verify the information obtained from the Phase II trustee and auditor. We also reviewed the Phase II agreement and other pertinent documents and studies. We did not independently verify the accuracy of Phase II data because, with the exception of the funds allocated to states' administrative expenses, these data had been audited by the Phase II auditor.

We conducted our work between July and October 2002 in accordance with generally accepted government auditing standards.

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We are sending copies of this report to interested congressional committees and others upon request. The report is also available on the GAO Web site at http://www.gao.gov. If you have questions, please call me at (202) 512-3841. Key contributors to this report include Gary Brown and Kristy Williams.

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List of Requesters

The Honorable Tom Harkin
Chairman
Committee on Agriculture, Nutrition, and Forestry
United States Senate

The Honorable Richard Lugar
Ranking Minority Member
Committee on Agriculture, Nutrition, and Forestry
United States Senate

The Honorable Larry Combest
Chairman
Committee on Agriculture
House of Representatives

The Honorable Charles Stenholm
Ranking Minority Member
Committee on Agriculture
House of Representatives

The Honorable Jim Bunning
United States Senate

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