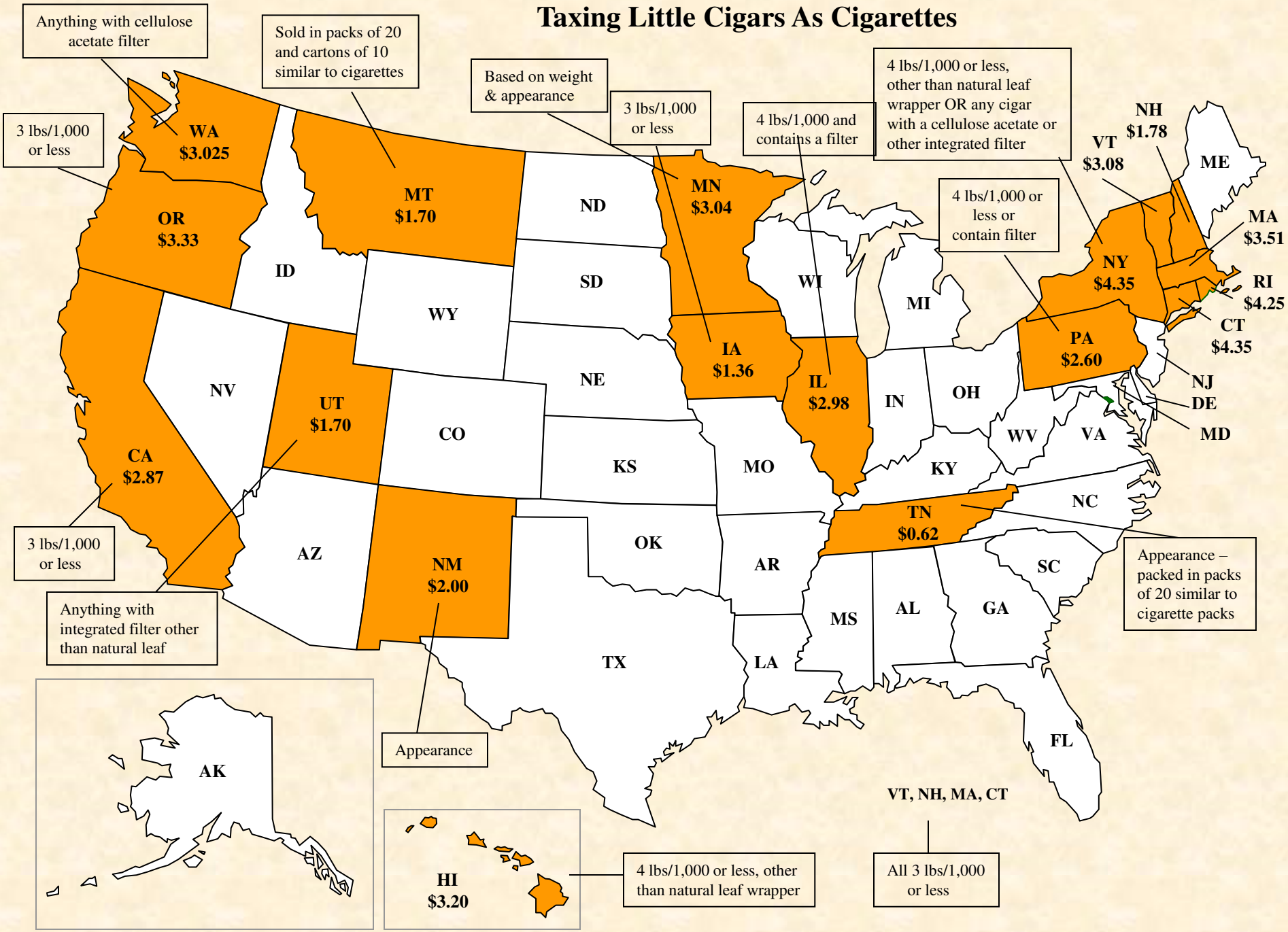Taxing Little Cigars As Cigarettes