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TAX FEATURES

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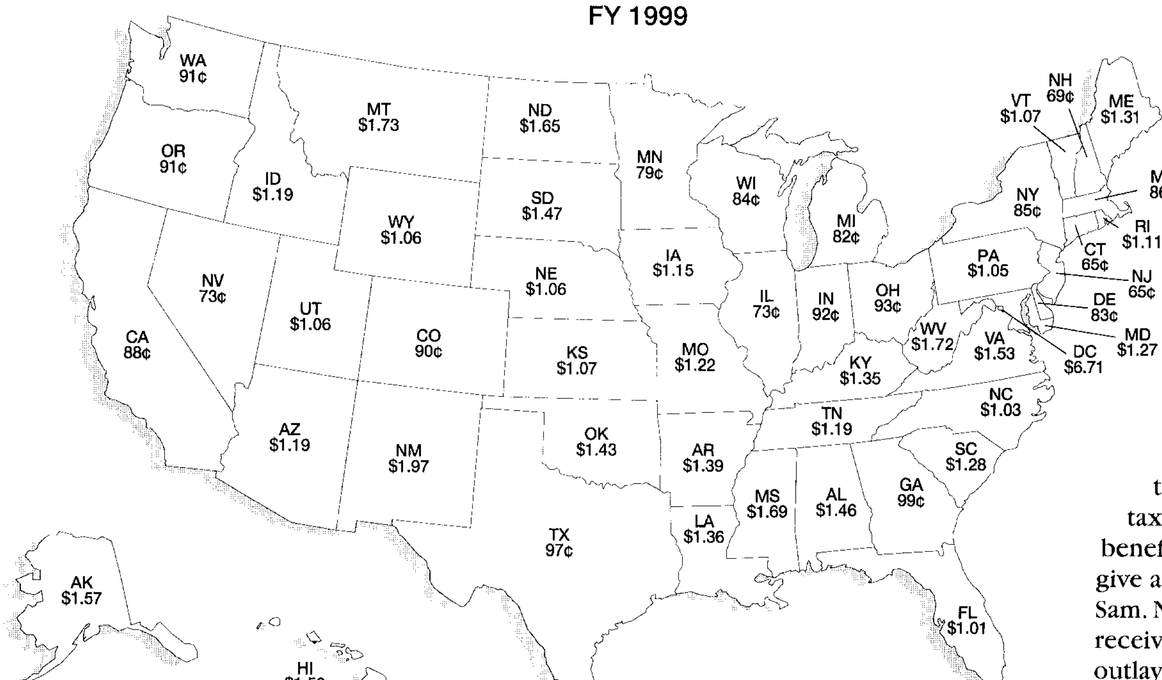
Federal Tax and Spending Patterns Benefit Some States, Leave Others Footing the Bill

The federal tax burden falls much more heavily on some states than others, according to a new Tax Foundation analysis of federal fiscal operations. Comparing the federal tax burden by state to an adjusted set of the Census Bureau's most recent data on federal expenditures by state (1999), economist Scott Moody has ranked states in order of which got the best deal in 1999 from Uncle Sam's tax and spending policies (see map at left and table on page 2).

Federal Spending by State for Each Tax Dollar Sent to Washington

FY 1999



The study is Tax Foundation Special Report No. 98, *Federal Tax Burdens and Expenditures by State*. (See Publication Summary on page 2.)

The Beneficiaries of Federal Financing

Moody points out that during fiscal 1999, taxpayers in New Mexico benefited the most from the give and take with Uncle Sam. New Mexico residents received $1.97 in federal outlays for every $1.00 they

Taxes vs. Spending *continued on page 2*

FRONT & CENTER

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U.S. Senator Charles Robb (D-VA)

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paid in federal taxes. In effect, federal benefits almost doubled the state's tax payment. Other states with high federal spending-to-tax ratios include Montana ($1.73), West Virginia ($1.72), Mississippi ($1.69), and North Dakota ($1.65). Though not comparable as a state, the District of Columbia is by far the biggest winner: In 1999 it received $6.71 in federal outlays for every dollar its taxpayers sent to the U.S. Treasury.

States Where Taxes Exceed Spending

The benefactors are those states where so much is collected in federal taxes that the federal dollars they receive are overwhelmed. With a high FY 1999 federal tax burden per capita and a lower than average amount of incoming federal funds, Connecticut has the lowest federal spending-to-tax ratio (0.65) and is therefore the nation's biggest net donor to federal fiscal operations. The 0.65 ratio means that Connecticut receives 65¢ in federal spending for every dollar its taxpayers send to Washington. Other states that had low federal spending-to-tax ratios in FY 1999 are New Jersey (65¢), New Hampshire (69¢), Nevada (73¢), Illinois (73¢), and Minnesota (79¢).

Trends in Spending-to-Tax Ratios

The table at left shows which states' ratios rose or fell between 1989 and 1999. Factors influencing the shifting of federal dollars include the location of people who receive Social Security, Medicare and other substantial federal entitlements, the location of federal employees, federal procurement decisions, and grants to state and local governments.

States That Have Gained

The state that raised its ratio the most is West Virginia where the federal spending-to-tax ratio rose from an FY 1989 level of $1.39 for each dollar in taxes to $1.72 in FY 1999. Other states that are now getting a much better deal from Uncle Sam than they were a decade ago are Maine (from $1.05 to $1.31), Alaska (from $1.31 to $1.57), Montana (from $1.58 to $1.73), Vermont (from $ .89 to $1.07), and Virginia (from $1.36 to $1.53).

States That Have Lost

States that have not fared so well

Federal Spending by State Per Dollar of Federal Tax

FY 1989 and 1999

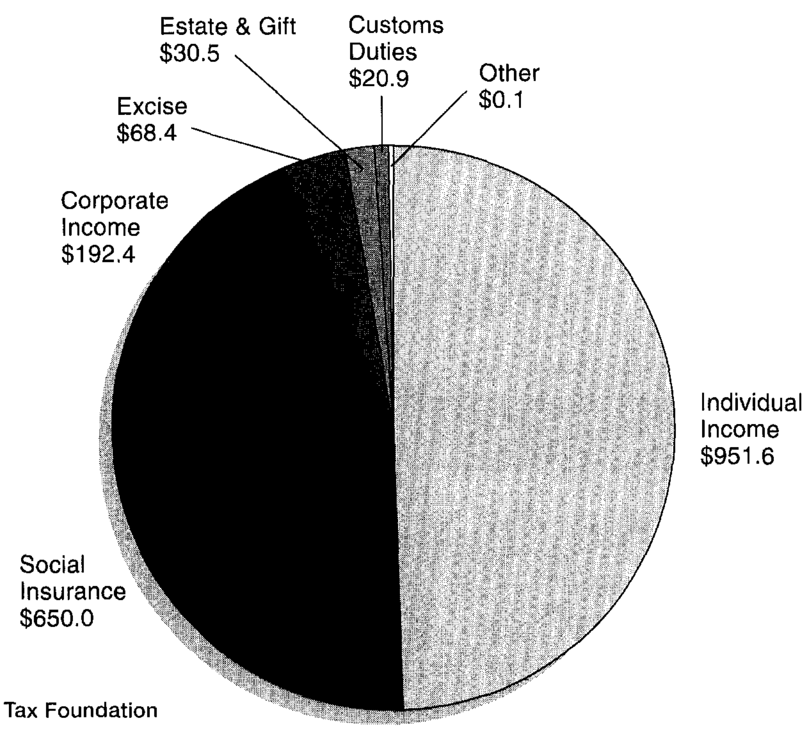
	Expenditures Per Dollar of Taxes		Ranking	
	FY89	FY99	FY89	FY99
Total	$ 1.00	$ 1.00	-	-
Alabama	$ 1.38	$ 1.46	11	10
Alaska	1.31	1.57	16	6
Arizona	1.20	1.19	21	19
Arkansas	1.38	1.39	10	12
California	.90	.88	41	39
Colorado	$ 1.20	$ .90	20	38
Connecticut	.85	.65	43	50
Delaware	.79	.83	46	43
Florida	.95	1.01	34	31
Georgia	.97	.99	33	32
Hawaii	$ 1.33	$ 1.50	14	8
Idaho	1.41	1.19	7	20
Illinois	.73	.73	48	46
Indiana	.91	.92	38	35
Iowa	1.14	1.15	24	22
Kansas	$ 1.08	$ 1.07	26	25
Kentucky	1.24	1.35	18	14
Louisiana	1.33	1.36	13	13
Maine	1.05	1.31	28	15
Maryland	1.21	1.27	19	17
Massachusetts	$ 1.03	$ .86	29	40
Michigan	.77	.82	47	44
Minnesota	.91	.79	39	45
Mississippi	1.67	1.69	3	4
Missouri	1.38	1.22	9	18
Montana	$ 1.48	$ 1.73	5	2
Nebraska	1.15	1.06	23	27
Nevada	.85	.73	44	47
New Hampshire	.71	.69	49	48
New Jersey	.64	.65	50	49
New Mexico	$ 2.07	$ 1.97	1	1
New York	.82	.85	45	41
North Carolina	.93	1.03	36	30
North Dakota	1.73	1.65	2	5
Ohio	.99	.93	31	34
Oklahoma	$ 1.27	$ 1.43	17	11
Oregon	.93	.91	37	37
Pennsylvania	.94	1.05	35	29
Rhode Island	.97	1.11	32	23
South Carolina	1.31	1.28	15	16
South Dakota	$ 1.56	$ 1.47	4	9
Tennessee	1.15	1.19	22	21
Texas	.99	.97	30	33
Utah	1.45	1.06	6	28
Vermont	.89	1.07	42	24
Virginia	$ 1.36	$ 1.53	12	7
Washington	1.06	.91	27	36
West Virginia	1.39	1.72	8	3
Wisconsin	.90	.84	40	42
Wyoming	1.12	1.06	25	26
Dist. of Columbia	$ 5.52	$ 6.71	-	-

Source: Tax Foundation, based on federal expenditure data from the Bureau of the Census.

Federal Tax Collections by Type of Tax

Fiscal Year 2000e

$Billions



Source: Tax Foundation

include Utah, Colorado, Idaho and Connecticut. Of these, Utah saw the largest decline, with its federal spending-to-tax ratio falling from $1.45 in FY 1989 to an $1.06 in FY 1999. Colorado has seen its spending-to-tax ratio drop from $1.20 to 90¢. Idaho's has dropped from $1.41 to $1.19, and Connecticut's has dropped from 85¢ to 65¢.

Federal dollars shift for several reasons: the location of people who receive Social Security, Medicare and other federal entitlements; the location of federal employees; federal procurement decisions; and grants to state and local governments.

Nationwide Data on Federal Taxes

In FY 2000 the federal government will collect $1.914 trillion in tax revenue, a 6.7 percent increase over FY 1999. By FY 2001 this figure is expected to rise 3.4 percent to $1.979 trillion. The pie chart on page 2 illustrates that virtually all of the FY 2000 tax revenue comes from four sources. The largest of these, the individual income tax, is expected to raise $951.6 billion, or 49.7 percent of the total. Social insurance taxes, which fund programs such as Social Security and Medicare, will raise another $650 billion, or 34 percent of the total. Levies on corporate income will raise $192.4 billion, or 10.1 percent of the total; and excise taxes imposed on beer, wine, tobacco, gasoline and other products will bring in $68.4 billion—3.6 percent of total federal taxes.

Other levies—such as estate and gift taxes that will raise $30.5 billion and customs duties that will raise $20.9 billion—will raise the balance of federal tax revenue.

The column chart below illustrates how federal taxes have increased in nominal dollars over the years. The federal government will collect an estimated $6,981 for every man, woman and child in the nation during FY 2000.

Publication Summary

General: Special Report No. 98; ISSN 1068-0306; 8pp.; $10 or $50/yr. for 10 issues on varied fiscal topics

Title: Federal Tax Burdens and Expenditures by State

Author: J. Scott Moody

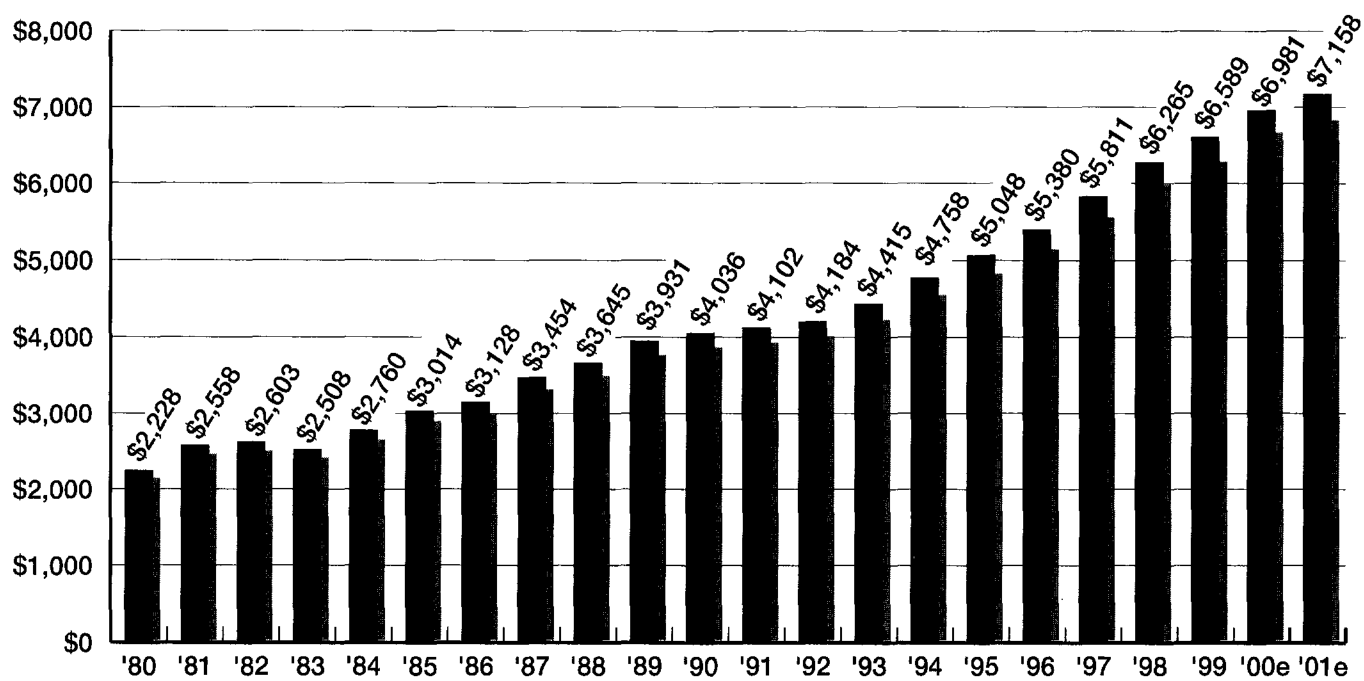
Date: June 2000

Subject: Calculation of how much each state's citizens pay in federal taxes, including adjustments for federal taxes collected in other states. The tax burden in each state is then compared to federal funds that are spent in each state.

Tables: Federal Tax Burden by State, FY1999–FY2001; Federal Tax Burden Per Capita by State, FY1999–FY2001; Federal Expenditures Per Capita by State and Type, FY1999; Federal Taxes and Expenditures Per Capita as a Percentage of the U.S. Average, FY1999; Adjusted Federal Expenditures Per Dollar of Taxes, FY1999

Federal Tax Burden Per Capita

Fiscal Years 1980 - 2001



Removing Inequities in the Tax Code and Retiring Debt: A Proper Approach to The Budget Surplus

by U.S. Senator Charles Robb (D-VA)

As the newest Democrat on the Finance Committee, I welcome the invitation to express my basic philosophy on tax and fiscal policy. Those who know me best would probably describe me as a traditional fiscal conservative because I believe that balancing our nation's books is both a responsibility of government and the only way to sustain our remarkable economic growth.

To encourage responsible budgets, I have supported both a Balanced Budget Amendment and a line-item veto although I have no illusions that either is a substitute for Presidential and Congressional will to exercise fiscal discipline. I will continue to support these measures, if only to keep the pressure on the executive and legislative branches to make the difficult choices that would make these kinds of legislation unnecessary. I supported the Omnibus Budget Reconciliation Act of 1993 despite its political unpopularity at the time, because it was a credible way to curb the exploding deficits we had inherited from too many years of overly-aggressive tax cuts and increased spending.

I voted for the 1997 Balanced Budget Act for the same reason. Only by increasing revenue and reducing expenditures were we able to reduce our annual deficits and help create the strongest economy in a generation.

There are several inequities in the tax code that I'm prepared to address: The self-employed should receive the same tax treatment as businesses when it comes to paying for health insurance. Small businesses should be on the same footing as larger corporations when it comes to providing employee benefits such as day care and retirement plans. And I'd also like to minimize the devastating effect our current estate tax is having upon our nation's small businesses and farms.

I have broken with my party on a number of occasions to keep our spending under the caps and I am pleased with our current on-budget surplus — a far cry from the $455 billion dollar deficit that was predicted back in 1993 for the year 2000. But I'm not satisfied with merely taming the annual deficit beast. We still face the debt monster, and I'm not prepared to let up on our insistence on fiscal discipline until we have slain both.

I'm not satisfied with merely taming the annual deficit beast. We still face the debt monster, and I'm not prepared to let up on our insistence on fiscal discipline until we have slain both.

Because of the tough choices we've made, we now have an opportunity to fulfill many of our long standing obligations — obligations we weren't able to meet in the past because we were drowning in a sea of red ink. I believe its important to remember that a surplus is what is left over once we've met our obligations.

We owe it to our seniors to provide them with affordable prescription drugs (which have become an integral part of modern medicine) and we need to shore up Social Security so that their benefits are not in jeopardy.

We owe it to our children to modernize and improve their schools and provide them with a safe place to learn so that just going to school is not viewed as an act of courage.

At the same time, we have on obligation to our entire nation to strengthen our defense capabilities by meeting the challenges in recruiting and retention, procuring and modernizing our weapons systems and equipment, maintaining at least a 300 ship Navy and improving the quality of life

Charles Robb is the newest member of the Senate Finance Committee.

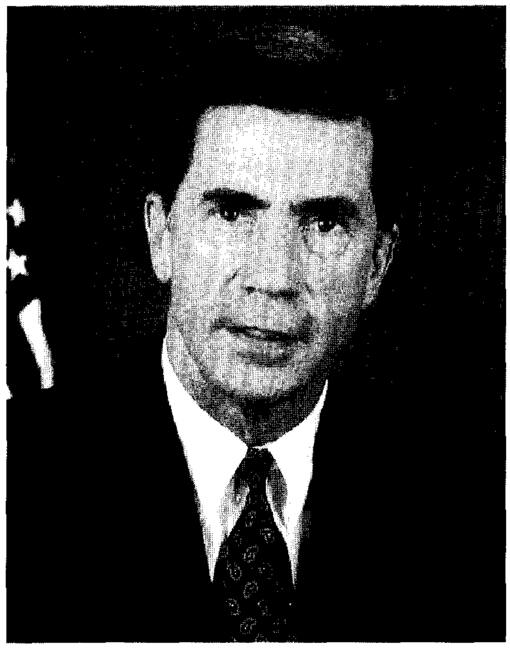
for our soldiers, seamen, airmen, Marines and their families.

Finally, we have an obligation to our children to spend a portion of the surplus to pay down our national debt. I agree with most businessmen that our economy works best when the federal government isn't competing so heavily with the private sector in capital markets.The most effective way to accomplish this is to continue to retire existing publicly-held debt.

By biting the bullet on deficit and debt reduction, we're now in a position to do more targeted tax cuts — those that remove inequities in the Internal Revenue Code and encourage continued growth in the economy.

We have an opportunity to remove the inequity which requires some married couples to pay more in taxes then they would if they were both still single, but we need to make sure that any tax cut that fixes this inequity is targeted to those who actually suffer a marriage penalty. The Majority is still proposing a more expensive approach that would give over half the tax benefits to those who already enjoy a marriage "bonus" or who aren't even married. I offered a counter-proposal that would have provided tax relief only to those who actually suffer from a marriage penalty, while saving enough of the surplus to provide a Medicare prescription drug benefit to senior citizens. That's the kind of targeted tax relief that I'd like to pursue before we abandon any sense of fiscal discipline with large untargeted tax cuts and quickly find ourselves back battling large annual deficits.

There are several other inequities in the tax code that I'm now prepared to address as well. I'd like to see the self-employed receive the same tax treatment as businesses when it comes to paying for health insurance. I'd like to put small businesses on the same footing as larger corporations when it comes to providing employee benefits such as day care and retirement plans for their employees. I'd also like to minimize the devastating effect our current estate tax is having upon our nation's small businesses and farms. Succeeding generations shouldn't be forced to sell their family's business or farm in order to pay estate taxes.



We ought to repeal the excise tax on telephone services which originated during the Spanish American War. This tax is not only inequitable and regressive, but in a growing number of households taxes Internet access, perpetuating the digital divide.

Finally, we ought to repeal the excise tax on telephone services which originated during the Spanish American War. This tax is not only inequitable and regressive, but it also puts an unnecessary expense on telephone service, which in a growing number of households includes their Internet access. This tax on the Internet perpetuates the digital divide and is one this Congress ought to address.

In addition to using our current fiscal strength to eliminate inequities, I hope we can continue to hone our tax policy so that it promotes productivity gains and economic growth. We ought to continue nurturing technology - which both fuels an important part of our current economic expansion and provides for increased productivity. I'm confident that targeted tax cuts in technology will continue to improve the quality of life of our citizens — from reducing the digital divide to expanding access to state-of-the-art medicine and medical treatments. That's one reason I've been a longtime supporter of the R & D credit. And that's why I will continue to push to make this credit permanent.

As a member of the Senate Finance Committee, I look forward to working with the business community to craft sound public policy in the months and years ahead — policy that brings greater fairness to our tax code and that targets our resources in ways that will help us continue our remarkable prosperity. ●

The Tax Foundation invites a national leader to provide a "Front and Center" column each month in Tax Features. *The views expressed are not necessarily those of the Tax Foundation.*

Some "Low Tax" States Aren't Low-Tax at Home

Minus the Federal Taxes, They're Actually "High Tax" States

A closer look at the Tax Foundation's 2000 analysis of total tax burdens by state reveals a surprise: Many states with high overall tax burdens, relative to other states, actually rank fairly low when judged by their state and local taxes alone — and vice versa.

As the table below shows, the total average tax rate for residents of Connecticut (37.9%) is the highest in the nation, and taxpayers in Maine face the seventh highest total tax burden. However, when federal taxes are stripped out, Maine's taxpayers are actually paying the highest average tax rate, and Connecticut falls to number 12.

The average state/local tax rate in Maine (13.3%) edges out New York's (13.1%) for the dubious distinction of having the highest state/local tax burden.

While Connecticut falls from highest in the nation to 12th highest for state/local taxes, many states fall even further in the ranking. Wyoming drops the furthest, all the way from 2nd to 44th. New Hampshire and Florida both drop 25 places in the ranking when federal taxes are removed from the calculation, New Hampshire from 23rd to 48th and Florida from 8th to 33rd. Illinois drops 19 slots from 15th to 34th, and Nevada drops 18 slots from 9th to 27th.

On the other hand, West Virginia and Hawaii rise most dramatically in the rankings. West Virginia, ranked number 43 on total tax load, comes in at number 18 when its residents are measured solely by their state and local taxes as a percentage of income. Hawaii moves from 27th to 3rd highest, and Mississippi moves from the lowest total ranking of 50th to 29th highest for state/local.

The reason for the dramatic change in the fortunes of some states' residents: Federal income taxes place such a proportionately greater burden on America's affluent that when these taxes are removed from the calculation, less affluent states with relatively high combined state-and-local taxes soar toward the top of the list.

Average State/Local and Total Tax Burdens by State, 2000

	State/Local Taxes as % of Income	State/Local Rank	Total Taxes Taxes as of Income	Total Rank
U.S.	10.4%		33.8%	
Maine	13.3%	1	34.9%	7
New York	13.1%	2	36.4%	3
Hawaii	12.5%	3	33.0%	27
Wisconsin	12.2%	4	35.4%	5
Utah	12.0%	5	33.9%	17
Vermont	11.8%	6	34.5%	12
Rhode Island	11.5%	7	34.6%	11
Nebraska	11.3%	8	34.0%	16
Ohio	11.0%	9	33.8%	20
Minnesota	11.0%	10	34.4%	13
Idaho	10.9%	11	33.1%	26
Connecticut	10.8%	12	37.9%	1
New Mexico	10.8%	13	33.1%	25
New Jersey	10.8%	14	35.9%	4
Iowa	10.7%	15	32.9%	28
California	10.6%	16	33.9%	18
Washington	10.6%	17	35.1%	6
West Virginia	10.6%	18	31.3%	43
Kansas	10.4%	19	33.4%	21
Indiana	10.3%	20	33.3%	24
North Carolina	10.3%	21	32.8%	29
Pennsylvania	10.2%	22	33.3%	22
Massachusetts	10.2%	23	34.6%	10
Maryland	10.2%	24	34.2%	14
Georgia	10.0%	25	32.7%	31

	State/Local Taxes as % of Income	State/Local Rank	Total Taxes Taxes as of Income	Total Rank
Virginia	10.0%	26	32.5%	34
Nevada	10.0%	27	34.7%	9
Arkansas	10.0%	28	31.4%	42
Mississippi	10.0%	29	31.0%	50
Louisiana	9.9%	30	31.9%	37
Michigan	9.9%	31	33.9%	19
Oklahoma	9.8%	32	31.2%	45
Florida	9.7%	33	34.8%	8
Illinois	9.7%	34	34.1%	15
Missouri	9.6%	35	32.6%	32
Delaware	9.6%	36	32.6%	33
South Carolina	9.6%	37	31.7%	40
Montana	9.5%	38	31.8%	38
North Dakota	9.5%	39	31.2%	44
Kentucky	9.4%	40	31.1%	48
Oregon	9.3%	41	32.8%	30
Arizona	9.3%	42	32.4%	35
South Dakota	9.1%	43	31.7%	41
Wyoming	9.1%	44	36.7%	2
Alabama	9.0%	45	31.1%	49
Texas	9.0%	46	31.8%	39
Colorado	8.7%	47	32.0%	36
New Hampshire	8.5%	48	33.3%	23
Tennessee	8.5%	49	31.2%	46
Alaska	6.8%	50	31.2%	47
District of Columbia	14.4%		37.6%	

Source: Tax Foundation.

FOUNDATION MESSAGE

Time is Right for Social Security Reform

J.D. Foster, Ph.D.
Executive Director & Chief Economist
Tax Foundation

As if with the flip of a switch the third rail of American politics has become the high-speed rail to the White House. For years politicians have feared to mention Social Security reform, so when George W. Bush unveiled the essentials of his Social Security reform plan on May 15, he showed the country is ready to get serious about "saving" the government's biggest program.

The problems are simple enough. Social Security pays today's workers a ridiculously low rate of return and it will soon run enormous annual deficits.

The Bush plan is equally simple in outline. Current and soon-to-be retirees will be unaffected. Payroll taxes will not be increased to fund the shortfall and creative accounting will not be used to cover it up. Instead, workers will be allowed to invest a portion of their Social Security taxes on their own, subject to guidelines preventing imprudent decisions. They will be allowed to keep the money when they retire and leave any remaining assets in their estates. By earning market rates of return on their private accounts, workers will raise the rate of return on their payroll taxes.

The extra return workers will earn in their private accounts will also help relieve the pressure when Social Security outlays far exceed receipts beginning in about 15 years and continuing indefinitely. Social Security has two enormous problems and private accounts address both problems.

Governor Bush's Social Security reform plan recognizes a sea change in the political culture surrounding this enormous federal program. A recent poll by Zogby International shows the true breadth and depth of the change. Nearly two months prior to the release of the Bush plan Zogby asked 1068 Americans, "How likely would you be to support Social Security privatization if it allowed you to take your Social Security money and invest it in a retirement account of your choosing." Nearly 70 percent said they would be "totally likely" to support such a plan.

Such strong support is surprising, but the demographic breakdowns are even more so. For example, 89 percent of Hispanic and 75 percent of African American respondents indicated strong support. Whites actually lagged at 65 percent.

Another surprise is that 72 percent of self-described progressive or very liberal respondents supported the approach, significantly more than the 65 percent of self-described conservatives. Another surprise, perhaps particularly to the national union leadership, is that two-thirds of union members would strongly support moving to private accounts.

Not surprising is that 96 percent of respondents below the age of 29 and 80 percent of those between the ages of 30 and 49 strongly support Social Security reform. They already know they will either see their promised Social Security benefits slashed or see their children's payroll taxes raised through the roof if privatization is not enacted quickly.

Governor Bush recognized the sea change in attitudes toward Social Security, but he did not create it. The change probably began many years ago when the predominant private system was a defined benefit pension. Under a defined benefit plan, employers guaranteed a specific retirement benefit. The regulatory burden associated with these plans became so great that businesses shifted en masse to the less regulated and far more flexible defined contribution plan. Under a defined contribution plan, employees decide, within limits, how much of their wages to put into the plan and often have a number of investment options.

As more and more employees came under defined contribution plans, they saw the consequences of their own investment decisions in the form of steadily growing pension assets. Millions of citizens who would never have considered investing in the stock market or in mutual funds on their own found themselves taking responsibility for their own financial futures to a far greater degree. And they found they liked it. Freedom is like that.

The internet also has played a role in this cultural transformation, making it far less expensive for individuals to buy and sell equities. More importantly, the internet has made it much easier for individuals to become knowledgeable about the mutual funds and other investment vehicles they are considering. Armed with greater knowledge acquired at their own pace and in their own time, many more individuals now own stocks on their own account. Twenty years ago only 5.7 percent of households owned mutual funds. Today, 44 percent of households own mutual funds and almost 50 percent hold stocks. In short, Wall Street has been replaced by the internet highway and average citizens travel these byways regularly and without fear.

Americans are by nature an independent lot. For a relatively brief period beginning with the enactment of FDR's great social programs such as Social Security, a generation of Americans stunned by the Great Depression forsook their traditions and gratefully turned to the government for their economic protection. Succeeding generations, enraptured by the economic promises of socialization, built on this new trend.

The times, however, are a'changing. Americans seem to be returning to their natural individualism. Not that government is without its role as safety net provider, but Americans increasingly seem to prefer self-determination to the beneficent overlord. When progressives, liberals, union members, African Americans, women, and even Democrats all by a two-to-one margin or better prefer to manage their own retirement assets rather than have the government do it for them, then clearly Governor Bush has by instinct or by luck clearly placed himself on the right side of history in the making.

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Tax Foundation
(202) 783-2760 Tel
(202) 783-6868 Fax
www.taxfoundation.org
tf@taxfoundation.org

Ways & Means Committee Solicits Tax Foundation Perspective On International Aspects of Tax Reform

At the request of the House Ways & Means Committee, Dr. J.D. Foster, Executive Director and Chief Economist of the Tax Foundation, testified April 13 about the ways our increasingly global economy will require the U.S. to adopt fundamental tax reform.

In particular, Foster urged Members of the Committee to see the U.S. tax on foreign-source income as a form of protectionism that distorts our companies' pattern of investment and prevents them from maximizing their global efficiency.

"The price of this lost efficiency is jobs at home and abroad, and the price gets higher every year," asserted Foster. "Worse, the lost jobs are most likely to be higher wage, high productivity jobs because therein lies our competitive advantage. So we protect a few, relatively low wage jobs at the expense of other, higher-wage jobs — the usual consequence of protectionism."

Foster pointed out that most tax reform proposals, such as the Simplified USA Tax, wisely drop this policy, taxing instead only economic profits earned at home, a system known as "territoriality."

Border Tax Adjustments

According to Foster, fundamental tax reform would present the perfect opportunity to adopt border tax adjustments (BTAs) in the form of an export rebate and a new import levy.

An export rebate excludes from tax the profits made on the export of domestic production, easing the fear that territoriality would induce U.S. companies to shift operations overseas.

The Tax Foundation's J.D. Foster testifies before the House Ways & Means Committee in April.

The counterpart to the export rebate is the import levy. Initially, some of this levy would raise the price of imports, but as U.S. consumers and businesses substituted domestic production for foreign production, these price increases would quickly disappear.

A BTA import levy effectively imports foreign tax base, providing U.S. citizens with a very significant effective tax cut, without reducing revenues to the U.S. Treasury one cent.

In sum, tax reform creates a welcome occasion to abandon a counter-productive protectionist tax policy and to allow U.S. workers and companies to maximize their productivity. It also means the U.S. can implement border tax adjustments that would further improve the competitiveness of U.S. labor and U.S. companies. In both cases the clear result is higher employment and higher wages.

Copies of the testimony are available from the Foundation as *Special Brief: International Aspects of Tax Reform.*

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