

# NATIONAL TAXPAYERS CONFERENCE



## 2005 MEMBER DIRECTORY



The National Taxpayers Conference (NTC) is a private, nonprofit corporation whose members are the full-time chief executive officers of statewide associations devoted to the pursuit of objective and unbiased analysis of public finance issues.

Since 1916, NTC members have provided creditable nonpartisan analysis of pressing fiscal issues and have advocated for the adoption of sound policies.

### **MISSION**

Each member association shares a common mission – to provide accurate, unbiased research on state and local taxation and spending policies in their respective states.

### **FOCUS**

Member organizations address current issues with timely research, quality publications, public presentation, media interviews, legislative testimony, and in some cases, active lobbying. NTC organizations also offer personalized consulting on issues of importance to their supporting members.

### **ACCESSIBILITY**

All members are available to respond to questions pertinent to specific state and local taxes.

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<http://www.statetaxes.net>

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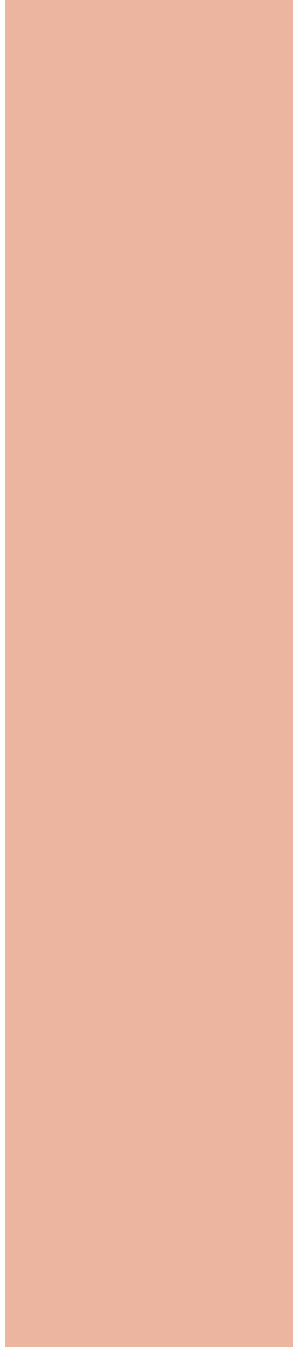
**Texas** Taxpayers and Research Association .....

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**Washington** Research Council .....

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## PHILOSOPHY OF ORGANIZATION

PARCA, a 501(c)(3), exists to provide information that will add to the improvement of state and local government in Alabama.

We view participation in PARCA as “an investment in better government.” Alabama is a conservative state, but even here, governmental activities are big business: the State of Alabama would rank number 115 in the Fortune 500 if it were a private enterprise. These governmental activities should produce results. Delivered with high quality, and at a reasonable cost, they become an attractive feature that makes the State of Alabama a better place to live, work, and do business.



## PUBLICATIONS

PARCA'S research agenda focuses on the state constitution, taxes, the state budget, higher education, public schools, highways, cities, and counties. This work is financed by tax-deductible contributions that are received from organizations and individuals throughout Alabama. Recent PARCA research reports can be downloaded from the PARCA Webpage. PARCA also does special consulting studies that are separately funded.

A newsletter entitled **The PARCA Report** is published as research is completed, but at least quarterly.

## WHAT OTHER SAY ABOUT PARCA

PARCA's studies generate news stories and editorial support from the state's major newspapers. For years, PARCA has reported

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on the flaws in the state budget process. In 1998, a budget report resulted in a story carried across the state under the headline “State sets record for borrowing.” The report was discussed in the Birmingham News’ lead editorial on October 15, 1998, titled “No Money Down.” Excerpted from article:

*“We have a state government which can talk about the past four years borrowing more money than any Legislature in the past four decades. It went in the red for \$1 billion.”*

*“We have a state government which can stiff the Alabama School for the Deaf and Blind for \$1 million out of a \$1.8 million budget and spend it on lawmakers’ pork-barrel projects.”*

*“We have a state government whose prisons are operating at 169 percent of capacity with a staffing shortage of 400 guards. County jails hold another 600 state inmates. And out on the campaign trail, nobody-nobody-is talking about any of these matters.”*

*“These examples point up the validity of a question being raised in a new study by the Public Affairs Research Council of Alabama at Samford University. Does the state have too little money, or too little money management? . . . PARCA thinks a major problem is that the state doesn’t have enough planning insight into how it allocates our money. It is absolutely right. . .”*

## PHILOSOPHY OF ORGANIZATION

As a 501(c)(4), ATRA's fundamental belief is that every government expenditure is directly related to a tax. For over 65 years, ATRA's goal of efficient statewide government and effective use of tax dollars through sound fiscal policy has served to minimize the tax burden for all Arizonans. Generally, taxpayers have neither the time nor the expertise to monitor Arizona's complicated public finance system. ATRA's professional staff plays a vital role as the taxpayer's watchdog.



## MAJOR PUBLICATIONS

- Arizona Property Tax Rates & Assessed Values
- Arizona Tax Digest
- Arizona Property Tax Burdens: A State by State Comparison
- Funding Arizona's Public Schools: A Primer on Arizona School Finance
- A Taxpayer Perspective on Community College Budgets
- Primer on Arizona Property Taxes

The **Arizona Tax Research Association NEWSLETTER** is published monthly.

## SIGNIFICANT ACCOMPLISHMENTS

Sponsored and successfully lobbied for the following major tax changes:

1. Reduction in property taxes in Arizona in excess of \$1 billion dollars since 1996.

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- 
2. Reduction in the corporate income tax rate from 9% to 6.9%.
  3. Numerous reductions in business personal property taxes, including: exemption during construction work in progress; accelerated depreciation; exemption for first \$56,000 in value.
  4. Required state and local governments to adhere to “Truth in Taxation” laws before increasing property taxes.
  5. A greatly expanded state taxpayers bill of rights. Arizona now has one of the strongest taxpayer’s bill of rights in the country.
  6. The successful effort to repeal Arizona’s tax increment financing laws.
  7. Uniformity of the sales tax exemptions for manufacturing and equipment for Arizona state and city governments.

#### **WHAT OTHERS SAY ABOUT ATRA**

*“ATRA improves the effectiveness of our tax function by doing many of the things that we have trouble finding time for: reviewing all legislation and initiatives to identify key issues, attending committee hearings, reviewing local government budgets, participation on key committees, etc. ATRA is a ‘bulldog’ in its watchdog function to promote both cost effective government and fair tax policies in Arizona.”*

Ray Aka,  
Manager of Taxes and Insurances  
Freescale Semiconductor

*“The Arizona Tax Research Association is the most valuable analyst of fiscal policy in the state.”*

Robert Robb,  
Columnist  
The Arizona Republic

## PHILOSOPHY OF ORGANIZATION

As a 501(c)(4), CAL-TAX's mission has been to protect taxpayers from unnecessary taxes and promoting efficient, quality government services.

## PUBLICATIONS

- **Cal-Tax Online** provides web-based services that include access to Cal-Tax research, archives, search capabilities, and links to other valuable resources.
- **Caltaxletter**, published 40 times a year, provides complete coverage of legislative, state tax agency (State Board of Equalization and Franchise Tax Board) deliberations on tax policy issues. It is available online to subscribers within minutes of publication.
- **Cal-Tax e-Alert** provides customized electronic information that is industry-specific or issue-specific for members. This e-mail communication is the fastest information available on tax policy developments in Sacramento and around the state.
- **Cal-Tax Digest** is an electronic journal of public finance developments in California with reports and commentaries from leading experts on important tax and public spending issues.

Please visit <http://www.caltax.org/membershipinfo/reporttomembers.pdf> for more detailed information.

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## **SIGNIFICANT LEGISLATION**

### **Tax Threat Matrix**

Access at link:

[http://www.caltax.org/  
publicpolicylegislationbad.pdf](http://www.caltax.org/publicpolicylegislationbad.pdf)

### **Good Public Policy Legislation**

Access at link:

[http://www.caltax.org/  
publicpolicylegislationgood.pdf](http://www.caltax.org/publicpolicylegislationgood.pdf)

## **WHAT OTHERS SAY ABOUT CAL-TAX**

*“Cal-Tax plays a significant watchdog role for taxpayers in California as it fulfills the two-fold mission of guarding against unnecessary and unjust taxation and promoting efficient, quality government services.”*

Dan Kostenbauder  
Vice President, Transaction Taxes  
Hewlett-Packard  
and  
board member and former board chair of  
the California Taxpayers Association

## PHILOSOPHY OF ORGANIZATION



As a 501(c)(4), the Center's mission remains to promote more efficient government and provides a forum for individuals, small and large businesses, and public entities to have direct input into the public policy decisions that effect their lives. Our expanded focus, however, enables the Center to produce more independent analyses and reports on important issues to the business community, individual taxpayers, school districts, and local governments. This enables the Center to nurture a strong state economy through fair tax policy.

## MAJOR PUBLICATIONS

- Annual Updated Research Reports
- Colorado Assessed Valuations Changes
- Colorado Property Taxes
- Colorado General Fund Revenue and Expenditures
- Colorado Teacher and Other Certificated Salaries
- How Colorado Compares: State and Local Taxes - 2005 edition
- November Ballot Issues
- State Government Tax Comparisons

Other publications are in response to needs identified by government and business leaders, the Center also conducts studies on issues such as school finance, the state budget, and other matters of major economic significance and issues special reports as appropriate.

## CENTER FOR TAX POLICY

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## **SIGNIFICANT ACCOMPLISHMENTS**

***Reducing business taxes*** - reports stimulated discussion of this issue among lawmakers and prompted the introduction of bills to lower both property taxes on businesses.

***Funding higher education*** - The Center studies called attention to the dramatic enrollment changes occurring in the state's public universities and colleges in recent years. Awareness enabled legislators to make more informed decisions on fiscal support for higher education.

***Disparities among Colorado counties*** - The Center has explored the vast differences in the ability of local governments to generate revenue and, thus, provide services. Council created an index showing these disparities in terms of property and sales tax collection. Index is used by local governments to consider the process of revenue sharing between richer and poorer counties.

***Dependency on state income taxes*** - The Center study serves as a reminder to legislators that they should keep a close watch on economic conditions, especially since Colorado has so many of its "income eggs" in one tax basket.

***Funding Colorado's public schools*** - Colorado lawmakers are beginning to examine the feasibility of a uniform statewide mill levy to fund the state's 176 public school districts. The Center believes this alternative way of financing school operations deserves thoughtful examination.

## **WHAT OTHERS SAY ABOUT THE CENTER**

*“The Colorado Public Expenditure Council and its facts and figures are important to this state. The council’s research helps public officials make informed decisions and helps citizens better understand Colorado’s method of financing state and local government.”*

Former Governor Roy Romer

*“Tax reform in our state is a virtual certainty during the years ahead. We must have the non-partisan commentary by CPEC to adequately judge the lively and heated debates and tax reform proposals that will impact all of us.”*

Barry H. Gatz  
Painewebber, Inc.

*“We count on CPEC to provide us with reliable information as we develop tax policy.”*

Russell George  
Former State Representative



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## PHILOSOPHY OF ORGANIZATION

As a 501(c)(4),

CPEC provides information, communication resources, and innovative decision-making processes to citizens, community and business leaders, civic organizations, and local governments in order to plan for, achieve, and continually measure success. CPEC does not advocate specific policy solutions; we help communities identify and work on their priorities. CPEC combines innovative technology skills in mapping, web development and neighborhood data collection with extensive experience in urban planning, data analysis, program evaluation and public policy research.

## PUBLICATIONS

- **1999 Connecticut Public Schools Guide** - Performance, demographics, expenditures/revenues data.
- **Connecticut Municipal Profiles 2002-03** - Total budgeted revenues and expenditures, and social and economic indicators for each municipality in the state.

## PHILOSOPHY OF ORGANIZATION



As a 501(c)(3), Florida TaxWatch is a private, non-profit, non-partisan research institute that over its 25 year history has become widely recognized as the watchdog of citizens' hard-earned tax dollars. Our mission is to provide the citizens of Florida and public officials with high quality, independent research and education on government revenues, expenditures, taxation, public policies and programs and to increase the productivity and accountability of Florida Government.

Florida TaxWatch's empirically sound research recommends productivity enhancements and explains the statewide impact of economic and tax and spend policies and practices on citizens and businesses. Florida TaxWatch has worked diligently and effectively to help state government shape responsible fiscal and public policy that add value and benefit taxpayers. It's the only statewide organization devoted entirely to Florida taxing and spending issues.

## MAJOR PUBLICATIONS

- How Florida Compares
- Florida Intangibles Tax Report
- Ideas in Action series
- Research Report series
- Budget Watch series

## SIGNIFICANT ACCOMPLISHMENTS

### 2003

**Tax Amnesty.** FTW-suggested tax amnesties in 1987-88, 1992 and 2003 generated

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**Assistant Research Analyst**

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more than \$200 million, plus additional money as evaders were added to the tax rolls.

**City of Tallahassee Productivity Improvements.** FTW documented more than \$2 million worth of added value to service delivery by winners of awards patterned after the Prudential Financial – Davis Productivity Awards program.

**2004**

**Constitutional Amendments.** The Florida Supreme Court removed two General Election ballot proposals (The FAIR Amendment & Doubling of Homestead Amendment) opposed by FTW because they would have imprudently eliminated sales and use tax exemptions and exclusions, and unfairly shifted property taxes onto people who do not own their own homes.

**Turkey Watch.** FTW annually points out where the Florida Legislature does not follow its own policies/procedures for reviewing proposed appropriations. Florida's Governors have vetoed more than \$700 million worth of spending items from FTW Turkey Watch lists since 1983.

**Prudential Financial - Davis Productivity Awards.** FTW has documented \$4.8 billion added value for Florida taxpayers in cost savings ideas and practices by state employee winners since 1989.

## PHILOSOPHY OF ORGANIZATION

The logo for the Tax Foundation of Hawaii, featuring the text "TAX FOUNDATION OF HAWAII" in a blue and green gradient box.

The Tax Foundation of Hawaii, a 501(c)(3), is a private, nonprofit educational organization dedicated to informing the public, more specifically the taxpayer, which means all of us, about the finances of our state and local governments in Hawaii. This means we look at how government raises the money it spends, be it taxes, user fees, or borrowing money through the use of debt. The Foundation attempts to unravel the mystery of the state budget with an annual review of legislative actions appropriating various funds for state programs and projects. While the bulk of our attention is garnered by state actions as it is at that level that the overwhelming array of services are provided by government in Hawaii, the Foundation also keeps a watchful eye on county governments as they annually set real property tax rates in order to fund their respective budgets.

## MAJOR PUBLICATIONS

- **Government in Hawaii** - a data book on public finances in Hawaii. It contains statistics on state and county government revenues and expenditures, public debt, and the Hawaii economy.
- **Legislative Review/Legislative Tax Bill Service** - summarizes all measures approved by the Hawaii state legislature and reviews the fiscal impact of state legislation. Produced in two issues. Volume I (summaries of all legislation approved by the state legislature). Volume II (fiscal impact of legislation approved)

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Lowell L. Kalapa



**WHAT OTHERS SAY ABOUT THE  
TAX FOUNDATION OF HAWAII**

*“He (Kalapa) tells it like it is. He’s one of the few people in the private sector who looks at taxes (and budget issues) without an ax to grind.”*

Rick Kahle, Former Tax Director

## PHILOSOPHY OF ORGANIZATION

The ATI, a 501 (c)(4), is an independent, nonpartisan, not-for-profit organization, working on behalf of Idaho's taxpayer for efficient, economical responsible government through research and public education.



## MAJOR PUBLICATIONS

- History of Property, Income and Sales Taxation in Idaho; Idaho's Tax System – Intergovernmental Revenue Sharing (Federal/State/Local Taxes and Fees)
- Idaho Family Tax Burden
- How does Idaho Compare
- Idaho Property Tax Levy Report
- Idaho School District M & O Funding Comparisons
- Idaho Sales Tax Collections by County
- History of Idaho Income
- Sales and Property Taxation

In addition, various Property Tax reports and Annual State Revenue Projections.

The **ATI Tax Bulletin** is published weekly during the legislative session and partnered quarterly with the **ATI Newsletter**.

## SIGNIFICANT ACCOMPLISHMENTS

Title 63, Property Tax Recodification; annual, ongoing research and testimony before legislative tax committees and others; staying involved by contributing to

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tax policy decisions and helping maintain a stable Idaho tax system; providing information and research for our members and for various industry and other groups that ATI's members are participants; successful, well attended, annual Tax Conference addressing current and upcoming tax issues.

### **WHAT OTHERS SAY ABOUT ATI**

*"I am grateful to the Associated Taxpayers of Idaho for taking the time and energy to produce the Idaho Family Tax Burden report. Non-partisan tax research, such as this, aides Idaho's taxpayers and public officials in understanding the complex tax issues instrumental in shaping Idaho tax policy."*

Former Governor Philip E. Batt

*"Clear, concise tax information by the Associated Taxpayers of Idaho benefits all of us involved in forming Idaho tax policy decisions."*

Former Senator Jerry Thorne, Chairman  
Idaho Senate Local Government  
and Taxation Committee

*"Independent research projects of the Associated Taxpayers of Idaho are useful educational materials for Idaho's legislature, local officials, media and taxpayers at large. I encourage your financial support of this nonpartisan work."*

Former Representative Donna Jones,  
Chairman  
House Revenue and Taxation Committee

## **PHILOSOPHY OF ORGANIZATION**

TFI, a 501(c)(4), is dedicated to the principle that an educated and well-informed public ensures better government. We are devoted to offering independent, nonpartisan research that presents reliable, objective analyses of government spending and tax policies. The Federation does not oppose all taxes, but is ever-present to ensure that taxes are fair, equitable, not excessive, and that governments are reasonable and efficient in the use of citizen's tax dollars.

The Federation strives to not only help focus attention on problems, but also provide direction for their resolution in a positive and constructive manner. We believe in a "proactive" role in helping to shape the state's tax laws, one that is best served by an even-handed approach to consensus and coalition building. The Federation is a watchdog for the largely hidden costs of government associated with debt obligations and pension funds, and alert to the inconspicuous rate adjustments which result in real estate tax increases. The Taxpayers' Federation of Illinois does not guarantee that every member will agree with each study, recommendation or legislative initiative it undertakes. Nevertheless, the membership can be confident that, year after year, the Federation will have a key role in shaping state and local tax policy, and continue to protect each type of taxpayers - whether a large corporation, a small business or an individual.

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## **MAJOR PUBLICATIONS**

- County Government Law - A Reference Guide
- Practical Guide to Illinois Property Taxes - 2004 edition
- Taxation Without Explanation: The Illinois Property Tax System
- Tax Increment Financing in Illinois

**Illinois Tax Facts**, an 8-page newsletter, is published approximately 4 times per year.

**TFI report from the Capitol** is published weekly during the legislative session.

## **SIGNIFICANT ACCOMPLISHMENTS**

### ***Property Tax***

- Advocated substantial changes to the Cook County tax appeal process that give Cook County taxpayers the same rights of appeal granted to taxpayers across the state.
- Shepherded legislation to clarify the definition of real and personal property through successful passage in the state Senate and filed a legal brief in support of the appellate court decision against reclassification of property.
- Drafted modifications limiting the uses of the local government tort immunity fund by prohibiting the accumulation of excessive reserves in self-insurance funds and the levy or extension of additional property taxes if excessive reserves exist.
- Supported legislation establishing tax caps in the Collar Counties and Cook, as well as Downstate.

- Played a preeminent role in passage of the recodification of property tax laws.

#### ***Income Tax***

- In the forefront of several income tax issues of importance, working on laws to encourage economic development and business expansion in Illinois.
- Initiated and advocated a change in the apportionment of income for the corporate income tax from a three-factor formula to a single sales factor.
- Helped alter penalty and interest assessments against taxpayers who inadvertently file late returns.
- Led the successful campaign for the establishment of an income tax refund account for both corporate and individual taxpayers.
- Initiated legislation establishing a research and development tax credit for qualified businesses and supported its extension.

#### ***Sales Tax***

Currently leading the legislative effort to recodify sales and use tax laws and simplify their application; clarified procedures relating to the administration of the Manufacturer's Purchase Credit, thereby streamlining the process for taxpayers and the Department of Revenue; supported various machinery and equipment exemptions from the Illinois sales tax for several industries, including manufacturing, printing, food processing, farming, mineral extraction, refining, etc.; and spearheaded the review and realignment of state sales tax increment finance law.



### **Tax Administration**

Guided adoption of uniform penalty and interest provisions, which replaced a system that used six different interest rates and 30 penalties, with one using a single interest rate and seven penalties and helped implement numerous tax law changes through participation in the rulemaking process.

### **Public Utility Taxes**

Supported a bill to make Illinois' natural gas suppliers more competitive. Supported exclusion of state taxes and other add-ons from the base upon which municipal utility taxes are figured, and, chaired the Electric Utility Property Assessment Task Force, created by the General Assembly to examine the effects of electric utility deregulation on taxing districts containing power generating plants.

### **Corporate Franchise Tax**

Spearheaded changes to the Business Corporation Act.

## **WHAT OTHERS SAY ABOUT TFI**

*"I have long supported meaningful property tax reform for Illinois Taxpayers, and believe the Federation's efforts are critical to achieving that goal."*

Former Governor Jim Edgar

*"While we're on the subject [of political accountability], we'd like to say a word for the Taxpayers' Federation. The federation is a unique, nonpartisan and highly credible voice in Illinois that will need the business community's strong continuing support...The federation's strength is the high quality of its research, and its reputation for fairness."*

Editorial in Crain's Chicago Business

## PHILOSOPHY OF ORGANIZATION

The Indiana Fiscal Policy Institute, a 501(c)(3) organization, mission is to enhance the effectiveness and accountability of state and local government through the education of public sector, business, and labor leaders on significant fiscal policy issues and the consequences of state and local decisions. The Institute makes a significant contribution to the important, ongoing debate over the appropriate role of government.



## MAJOR PUBLICATIONS

- **Fiscal Policy Brief** (or Bulletin) - Monthly Newsletter
- **Fiscal Policy Report** (done periodically)
- **Report 23 “The Teachers’ Retirement Fund’s Pension Stabilization Fund - A Trust Fund Insuring Indiana’s Commitments”** (March 30, 2005)
- **Report 22 “Still Recovering From Recession: Indiana’s Days of Reckoning”** (November 2004)
- **Budget Brief** (Series of 4 Briefs Analyzing the 2006-07 Indiana State Budget)

## WHAT OTHERS SAY ABOUT IFPI

What is the value to policy makers of having an independent research group analyzing issues in Indiana?

*“It’s very valuable. Generally, most legislators and the small number of taxpayers who have expertise or interest are likely to get a fuller understanding with the Fiscal Policy Institute.”*  
Indiana State Legislator, 2005 Interview

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## PHILOSOPHY OF ORGANIZATION

The Iowa Taxpayers Association (ITA), a 501(c)(4), is a business-sponsored tax policy organization founded in 1935. ITA works to improve Iowa's corporate tax climate and to provide information and assistance for member companies. The association works aggressively to achieve tax equity for members and for the maintenance of a stable Iowa Business tax environment. The vast majority of ITA members are multi-national or multi-state corporations, though membership includes many other businesses and organizations as well.

### MAJOR PUBLICATIONS

**Corporate Tax Fax** - ITA Legislative Bulletin published weekly providing the latest legislative and regulatory corporate tax news in Iowa.

### WHAT OTHERS SAY ABOUT ITA

*"Every company doing business in Iowa should be a member of the Iowa Taxpayers Association, the most effective organization of its kind when it comes to positively impacting the bottom line of your Iowa operation."*

Timothy M. Wilkinson,  
Vice President, ALCOA

## **PHILOSOPHY OF ORGANIZATION**

PAR, a 501(c)(3), is an independent voice and catalyst for governmental reform in Louisiana, offering solutions to critical issues through accurate, objective research and focusing public attention on those solutions.

## **MAJOR PUBLICATIONS**

- Taxes: The Unfinished Business of Fiscal Reform
- Corporate Tax Burdens in the Southern States: A Comparison
- 1999 Louisiana Tax Handbook
- PAR's Guide to the 2005 Louisiana Legislature
- 2003 Guide to the Constitutional Amendments

## **WHAT OTHERS SAY ABOUT PAR**

*"The PAR report ("The Community College Question") was instrumental in moving discussions about a community college system forward. The system we're proposing is, in fact, very similar to what PAR recommended."*

former Governor Mike Foster

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*Massachusetts Taxpayers Foundation*

### **PHILOSOPHY OF ORGANIZATION**

The MTF, a 501(c)(3), is a nationally recognized, independent, non-partisan organization focusing on state spending and tax policies and the Massachusetts economy. Our mission is to provide accurate, unbiased research with balanced, thoughtful recommendations that strengthen the state's finances and economy in order to foster the long-term well being of the Commonwealth. Over the course of seven decades the Foundation has played an instrumental role in achieving major reforms and promoting sound public policy in state government. Our unique credibility has allowed the Foundation to have a significant impact on a wide range of issues-from education financing, business costs and health care to tax competitiveness, capital investments and the stability of state finances.

### **MAJOR PUBLICATIONS**

- An Economy in Transition: Reducing the High Cost of Doing Business in Massachusetts
- Interstate Tax Comparisons: Where Does Massachusetts Stand?
- Reaching the Breaking Point: The Commonwealth's Capital Dilemma
- State Budget 05-06: The Clash Between Expectations & Reality
- Municipal Financial Data
- Legislative Directory

## **WHAT OTHERS SAY ABOUT MTF**

*“Massachusetts legislators count on MTF for credible forecasts of state revenues, perceptive policy analysis and candid fiscal updates. They know that MTF provides information that is presented in a non-partisan and objective manner. As a legislator, I often relied on MTF and will continue to look to the group for guidance as Treasurer.”*

former Treasurer Shannon O'Brien



## **CITIZENS RESEARCH COUNCIL OF MICHIGAN**

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## **PHILOSOPHY OF ORGANIZATION**

The goal of CRC, a 501(c)(3), is to provide objective, accurate, independent research that will assist in bringing about government that is more efficient, more equitable, and more accountable. In short, better information results in better government.

## **BULLETINS**

**CRC Reports** - Full-length, in-depth analyses of public policy issues.

**CRC Memoranda** - Short reports (generally four to eight pages) on public policy issues or summaries of CRC Reports.

**CRC Notes** - Two-page documents providing quick information about public policy issues.

## **WHAT OTHERS SAY ABOUT CRC**

*"The Citizens Research Council of Michigan has been providing unbiased analysis of public issues since 1916. It is one of this state's indispensable institutions".*

The Detroit News

## **PHILOSOPHY OF ORGANIZATION**

MTA, a 501(c)(4), exists to educate and inform Minnesotans about sound fiscal policy; to provide state and local policymakers with objective, non-partisan research about the impacts of tax and spending policies and publish the research for the general public; and to advocate for the adoption of rational public fiscal policy.

## **MAJOR PUBLICATIONS**

- 50-State Property Tax Comparison Study (2004 edition)
- Individual Income Tax Burden Study (2003 edition)
- Mining Taxes in Minnesota: An Overview and a Recommendation for Reform (2004)
- Understanding Business Taxation (to be released in early 2005)

MTA publishes a monthly newsletter entitled **Fiscal Focus**. Other bulletins include Legislative Spotlight, "How Does Minnesota Compare?"; "Understanding Your Property Taxes"; "Understanding Education Finance"; "The Green Book—Fiscal Facts for Minnesotans".

## **SIGNIFICANT ACCOMPLISHMENTS**

**Note:** We do not directly lobby for legislation, but advocate for sound tax policy. The legislation listed on the next page was a result of our research and advocacy for good tax policy.

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- 
- **Sustainable Forest Incentive Act**  
(2001—MTA was hired to study the best approach to taxing private forests. Its study was the basis for the act.)
  - **Property Tax Reform of 2001** (MTA had argued for many years that the disparity in tax burden between business and residential property was not consistent with an accountable tax system. Our 50-state property tax comparison study, first published in 1996, and its updates in 1998 and 2000, along with our constant advocacy for a compression of the disparities, played a significant role in reducing the disparity between business and residential property taxes that was the heart of the 2001 reform.
  - **Individual income tax rate reduction for all brackets, 1999 and 2000** (MTA's 1997 Individual Income Tax Burden Study and its update in 1999 was instrumental in showing the need for across the board rate cuts, rather than on just the lower two brackets.

### **WHAT OTHERS SAY ABOUT MTA**

*“They’ve had a bigger impact on tax policy than any other organization that purports to be an expert in tax policy.”*

Former Senate Majority Leader Roger Moe  
(DFL)  
from 1974 to 2002

*“\_Among the watchers and pleaders at tax conference committee meetings this week, you don’t find credentials any deeper, or more detached from partisanship.”*

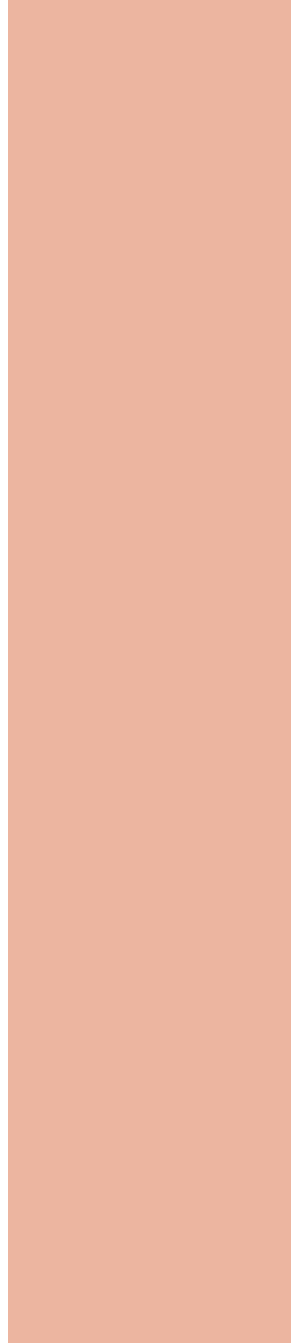
Minneapolis Star Tribune editorial  
June 7, 2001

*“...it’s very, very important that you deal with people of honor...and the Minnesota Taxpayers Association...and their leadership at the Capitol represent that...”*

Representative Steve Sviggum (R)  
Speaker of the Minnesota House

*“...they’re not a typical Capitol spokesperson for a particular interest. They really speak for what’s the best tax policy and they really stand for quality research...”*

Richard Forschler  
Faegre & Benson, LLP  
(and MTA board member)



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### PHILOSOPHY OF ORGANIZATION

MTA, a 501(c)(4), believes in efficiency and accountability for government; and a healthy tax climate for both individuals and businesses. A sound, efficient and solvent government that will keep pace with the need for services.

### MAJOR PUBLICATIONS

- **MONTANA TAXATION** - An annual in depth, detailed report of revenue collections and expenditures in Montana.
- **MONTANA PROPERTY TAX MILL LEVIES** - An annual detailed listing of mill levies in all 56 counties, the cities, towns, and schools within those counties. There is no other source, public or private, for the information in this publication.
- **MONTANA TAX LAWS** - Booklet containing a brief description of state and local new tax laws affecting businesses and property owners.
- **HOW MONTANA COMPARES** - A handy state-by-state taxation comparison in pamphlet form.

MTA publishes the **Montana Taxpayers** newsletter monthly.

### WHAT OTHERS SAY ABOUT MTA

*"The Montana Taxpayers Association is an informed, enlightened and essential ingredient in the civil discourse that shapes the future of our special state. I can't imagine - and frankly don't want to - functioning Montana without it."*

former Governor Marc Racicot

## **PHILOSOPHY OF ORGANIZATION**

The Nebraska Tax Research Council is a statewide, non-partisan, non-profit public organization which has promoted and advocated economy and efficiency in government since 1951.

The Nebraska Tax Research Council is unique because it provides information on all tax issues coming before the Nebraska Legislature or Government Agencies, with factual, unbiased information. Membership is open to all entities including businesses, individuals, government officials and institutions. It provides tax information to its members through bulletins, e-mails, special meetings and forums, mini-tax reports, and major tax research reports. It is not our mission to compete with organizations who provide specific industry information and activities. We believe that providing our members with unbiased, factual information will allow them to make decisions on tax policy based on how it affects them, their business, or profession.

## **WEEKLY NEWSLETTER**

Nebraska Tax Research Council Unicameral Newsletter

## **BULLETINS**

Summer of 2005 - 3 publications available.

- Local Sales Tax - Property taxes by Class of Property
- 10 Year Trend
- Individual Income Taxes by Income Class

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## PHILOSOPHY OF ORGANIZATION

NTA, a 501 (c)(4), advocates for Nevada's taxpayers, sound fiscal policies in tax and expenditure matters, which provide efficiency, accountability, fiscal sanity, and common sense. NTA also promotes the cause of the taxpayers, for responsible government at a reasonable price.

## MAJOR PUBLICATIONS

- **Tax Facts** – A 96-page digest of all major taxes levied in Nevada. In addition to the information on statutory cites, rates, collection, distribution and contacts, it contains a history of each of the major taxes levied in Nevada. It is published after each legislative session.
- **Understanding Nevada's Property Tax System** – A 20-page booklet that provides property taxpayers with information on assessment methodology, calculation of tax rates, exemptions and abatements available, and procedures for appealing valuations.
- **Legislative Report** – A weekly summary of legislation interests to members which identifies the Association's positions on fiscal issues.
- **Legislative Preview** – A synopsis of requested bills, issued every 2 weeks for the 6 months preceding a legislative year.
- **Nevada Issues** – An occasional publication devoted to exploring in-depth a specific issue of timely importance.
- **Tax Topics** – NTA's newsletter published throughout the year.

- **NTA e-brief** – An electronic publication sent every three to four weeks with briefs on tax workshops and Commission meetings in addition to a listing of upcoming meetings regarding taxes and business regulatory issues.

## **SIGNIFICANT ACCOMPLISHMENTS**

- The establishment of the Cashman Good Government Award to honor a government employee or agency for innovations that have resulted in a more efficient, cost effective, user friendly government.
- Conducts biennial Tax and Budget Workshops for legislative candidates, other elected officials and members.
- Considered the primary resource by printed and electronic media in Nevada for information on all tax and related issues.

The signing into law of:

- A “Taxpayers Bill of Rights”;
- Legislation to create a State stabilization fund (AKA Rainy Day Fund);
- The elimination of “consumable goods” from business personal property taxes;
- Creating a local government “Taxpayers Bill of Rights”;
- The changing of a prospective payment of the insurance premium tax to actual payment;
- A standing legislative committee to review the formulas and distribution of Nevada Taxes.

## NEW MEXICO TAX RESEARCH INSTITUTE

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## PHILOSOPHY OF ORGANIZATION

The New Mexico Tax Research Institute, a 501(c)(3), is a nonprofit, nonpartisan, member supported organization dedicated to providing fact based principled research and analysis to the tax policy debate in New Mexico. We do not advocate any agenda for or against taxation. We seek only to study, inform and educate the public and tax policy makers concerning the pressing issues of taxation facing our state. We believe that well-versed policymakers and an active, informed citizenry are essential for effective representative government.

## MAJOR PUBLICATIONS

- The Streamlined Sales Tax Project and New Mexico: A Guide to the Policy Questions
- The New Mexico Gross Receipts Tax "Pyramid": Issues and Answers

The Institute issues one report a month titled **Tax Matters: The Newsletter of the New Mexico Tax Research Institute**.

## WHAT OTHERS SAY ABOUT THE INSTITUTE

Ranking member of the NM House of Representatives Revenue and Tax Committee told the Committee that he wanted the New Mexico Tax Research Institute to become the source of independent analysis for tax legislation.

## PHILOSOPHY OF ORGANIZATION

The Ohio Public Expenditure Council, a 501 (c)(3), is an independent, non-profit, research organization exclusively dedicated to developing factual information concerning tax policy, sound fiscal policy and efficient and cost-effective administration in Ohio's state and local governments.



## REPORTS

- Property Taxes Continue to Grow for Most, July 2004
- Trends in Education Finance, August 2004
- Ohioans will pay more than \$105 billion in Federal, State and Local Taxes in 2004, September 2004

**OPEC Update** is Ohio's newsletter.

## WHAT OTHERS SAY ABOUT THE COUNCIL

*"I want to thank you and all the members of the Council for all your support and cooperation. You have truly been instrumental in helping us make a positive difference on behalf of our fellow citizens. Your work with my Operations Improvement Task force and our Commission to Study the Economy and Tax Structure represent great examples of public-private partnerships."*

former Governor George Vionovich

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## **PHILOSOPHY OF ORGANIZATION**

Oregon Tax Research, a 501 (c)(4), promotes the public welfare of the citizens and taxpayers of the state by conducting independent nonpartisan research and analysis in all areas of government taxation and spending, by educating governmental officials at all levels, OTR members, and the general public since 1935.

This is accomplished through publication of YOUR TAXES and other news bulletins, public programs, informal Round Table conversations with key government officials, and interaction with media on selected issues.

## **MAJOR PUBLICATIONS**

OTR's signature publication, YOUR TAXES, is published approximately four times each year. A summary with featured commentary of selected statewide tax and fiscal news items, LOCAL TAX NEWS, is published once or more monthly. All publications are now electronic and issued by e-mail.

### **Featured in 2004:**

FEES  
METRO AREA SCHOOLS  
GOVERNOR'S PROPOSED PRINCIPLES  
BASED BUDGET

## **SIGNIFICANT ACCOMPLISHMENTS**

Continuation of the organization after major financial setbacks and change in leadership in 2003.

Meetings for business level members with the Oregon Department of Revenue Director and key department heads for fruitful exchange.

Event featured planned legislative agenda, overview of budget, and planned release of Tax Expenditures report.

## **WHAT OTHERS SAY ABOUT OTR**

*"Let me commend you on the publication [Your Taxes] which so objectively expresses the arguments for both sides...I continue to appreciate the independent and nonpartisan position of Oregon Tax Research."*

Former U.S. Senator Mark O. Hatfield



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### **PHILOSOPHY OF ORGANIZATION**

RIPEC, a 501 (c)(3), is an independent, nonprofit and nonpartisan public policy research and education

organization dedicated to the advancement of effective, efficient and equitable government in Rhode Island.

Through its in-depth research, program monitoring, advocacy and public information activities, RIPEC:

- Suggests approaches to help improve the effectiveness and efficiency of government agencies;
- Promotes fiscal responsibility and sound management practices;
- Assists elected officials and their staff in the development of sound policies and programs;
- Provides objective information and conducts educational programs for the benefit of Council members, public officials, and the general public;
- Builds coalitions with other community groups to promote sound public policies; and
- Promotes a public policy agenda to promote a climate for economic opportunity.

### **SIGNIFICANT PUBLICATIONS**

- FY 2005 State Budget: Overview and Comments
- Taxpayer Guide to School Finance Reform
- FY 2005 Medicaid Report

- Analysis of Rhode Island's Debt Position and the 2004 Bond Referenda
- Results: Education in Rhode Island
- A System Out of Balance – Rhode Island's State and Local Tax System

### **WHAT OTHERS SAY ABOUT RIPEC**

*"For those of us in journalism and academia, RIPEC's assiduous collection of information and insightful—and sometimes courageous— analysis of what it all means for public policy is invaluable."*

The Providence Journal



## TEXAS TAXPAYERS AND RESEARCH ASSOCIATION

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### PHILOSOPHY OF ORGANIZATION

TTARA, a 501(c)(4), advocates a sound and equitable revenue and expenditure program for the State of Texas. Through TTARA, business leaders work for tax and spending policies that characterize a fiscally responsible government. This requires a balance between providing efficient services at the least cost to taxpayers and distributing the costs of government without placing an unfair tax burden on any segment of the economy.

### MAJOR PUBLICATIONS

- **The Telecommunications Industry in the Texas Economy and Tax State** - A Study by the TTARA Research Foundation
- **Forms of Business and the Texas Franchise Tax** - A Study by the TTARA Research Foundation

**TTARA Newsletter** is published monthly during legislative sessions.

### WHAT OTHERS SAY ABOUT TTARA

*"Of all the organizations and associations in and around Texas government I truly feel that TTARA is one of the most helpful to those of us holding public office. It has a commitment to making Texas better for all."*

former Lt. Governor Bob Bullock

## PHILOSOPHY OF ORGANIZATION

The Utah Taxpayers Association, a 501(c)(4), is dedicated to "Working to ensure greater efficiency and effectiveness in state and local government."



## MAJOR PUBLICATIONS

- **How Utah Compares, State and Local Taxes**, 2004 edition (pamphlet)
- **2003 & 2004 Utah Property Tax Rates**, November 2004 (booklet)
- **The 2004 Eugene & Eunice Utah Family** (pamphlet)
- **2005 Fast Tax: Tax Summary - Easy Reference Guide** (booklet)
- **Utah School District Comparisons 2002-2003** (pamphlet)

The **Utah Taxpayer** newsletter is published monthly.

2

## WHAT OTHERS SAY ABOUT THE UTAH TAXPAYERS ASSOCIATION

*"The Utah Taxpayers Association has been the spearhead in promoting efficient and effective government in Utah since 1922. There are only a few groups fighting for limited government and more effective uses of your tax dollars. Perhaps the most effective and influential of these is the Utah Taxpayers Association."*

Mel Brown, Former Speaker of the Utah House of Representatives

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### PHILOSOPHY OF ORGANIZATION

As a 501(c)(3), WRC's mission is to serve our members and the public by promoting effective public policy and efficient government through objective fiscal analysis of policy questions and through broad communication of these findings.

### MAJOR PUBLICATIONS

- 2005 Competitiveness Agenda, Catching the Tide
- 2004 Policy Summit
- Washington's High Benefit-High Cost Workers' Compensation System, February 2004

**Policy Briefs** focus on a single topic, range from one to four pages and contain essential, timely information.

**Special Reports** are longer, in-depth analyses. Findings are based on a study conducted over a period of time.

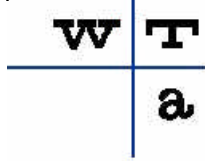
## PHILOSOPHY OF ORGANIZATION

As a 501(c)(3), the Wisconsin Taxpayers Alliance (WISTAX) is the state's oldest and most respected private government research organization. Since 1932, it has been promoting better government and an informed citizenry through its publications, public outreach and extensive school programs. Nonpartisan and fiercely independent, the Wisconsin Taxpayers Alliance has earned an unrivaled reputation for accurate, objective research - for telling the truth simply and directly.

WISTAX seeks to explain how state and local government work, so voters and taxpayers, students and teachers can be more active and informed citizens. By providing reliable data to members of the legislature, county boards, school boards, city councils and other government bodies, WISTAX helps them to arrive at intelligent decisions. WISTAX also provides consulting on government and tax issues to public officials, the news media and various other groups.

## MAJOR PUBLICATIONS

- **The Wisconsin Taxpayer** - 12-page monthly magazine on state and local government and finance.
- **Focus** - 2-page newsletter covers current legislative developments - from tax reform to state spending trends. Issued 28 times per year.
- **SchoolFacts04** - Annual 150-page book containing performance and financial data



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for each school district in Wisconsin.

- **Measuring Success: Benchmarks for a Competitive Wisconsin** - An annual 48-page report card tracking Wisconsin's competitive position among the states. It looks at more than 30 measures of competitiveness - everything from agricultural income to venture capital, taxes to test scores.
- **MunicipalFacts** - 92-page, fact-filled book compares per capita expenditures from 1998 to 2002 in four spending categories for 219 Wisconsin cities and villages between 2,000 and 150,000 population. It also includes much more - municipal tax levies, tax rates, equalized values, shared revenues, debt, even income of residents.
- **TAXES** - Annual pocket-size guide to federal and state income taxes. Also contains information on all federal, state and local taxes paid by Wisconsin taxpayers.

## WHAT OTHERS SAY ABOUT WISTAX

*"The nonpartisan Wisconsin Taxpayers Alliance has been following state budgets for more than 60 years and often supplies a valuable outside view of trends. . ."*

Wisconsin State Journal

*"[WTA] research is almost...financial gospel, widely cited by politicians, government leaders, civic groups and educators."*

Milwaukee Journal Sentinel

## PHILOSOPHY OF ORGANIZATION

The Wyoming Taxpayers Association, a 501(c)(4), is a nonprofit corporation organized to serve its members by promoting efficient and effective government through independent and unbiased analysis of public expenditures and taxation policies, coupled with wide dissemination of these analysis.



## MAJOR PUBLICATIONS

- **How Wyoming Compares - Revenues and Expenditures** - national comparative fiscal rankings.
- **Wyoming Tax Summary** - guide to state and local taxes, including statutory citation, base, rate, exemptions, collection procedure, yield, distribution and government agency contacts.
- **Wyoming Property Taxation 2004** - annual county-by-county report detailing the assessed value and mill levies for all Wyoming taxing jurisdictions.

**WTA Tax Roundup** is Wyoming's monthly newsletter.

## SIGNIFICANT LEGISLATION

- Senate File 34, Wyoming Property Tax relief - Regionalized Property Tax Relief
- Senate Files 9, 12 & 44 - Legislation dealing with the valuation of Intangible Assets.
- Senate File 67, Specific Purpose Tax - Collections

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