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MEMO



**AMERICANS FOR
 TAX REFORM**

DATE AWARD RECEIVED	“FRIEND OF THE TAXPAYER” AWARD RECIPIENT	REASON AWARDED “FRIEND”	“VILLAIN OF THE TAXPAYER” AWARD RECIPIENT	REASON AWARDED “VILLIAN”
02-15-04	Virginia State Sen. Ken Cuccinelli and John Taylor, President, Virginia Institute for Public Policy	As Sen. Chichester blindsided Republican opponents of Gov. Warner’s tax hike with an even bigger tax proposal, and as the House of Delegates backed off its firm no-new-tax stand, Cuccinelli and Taylor stayed true to their beliefs. Cuccinelli from his perch in public office, and Taylor working with private coalitions, are leading the fight to stop a damaging tax increase.	Virginia State Sen. John Chichester	As powerful GOP Chairman of the Senate Finance Committee, he introduced a tax increase package <u>more than twice as big</u> as Gov. Warner’s plan (a previous winner of Enemy of the Taxpayer), raiding taxpayers’ wallets and undermining the positions of his fellow Republicans
01-15-04	The Killington, Vermont Select Board	For demonstrating to the nation the destructiveness of oppressive taxation and the need for state tax competition by threatening to secede from Vermont and join low-tax New Hampshire.	U.S. Ambassador to Macedonia Lawrence Butler	For spending U.S. taxpayer money to fund a far Left agenda in little, conservative Macedonia. His embassy has sponsored graphic billboards in Macedonia which depict and promote homosexuality in that traditional, predominantly

				Orthodox and Muslim nation.
12-15-03	Jason Williams, Executive Director of the Taxpayer Association of Oregon	After an \$800 million tax hike was rammed through the legislature without debate, Jason Williams led the successful fight to place a repeal measure on the ballot for Feb. 3 rd .	Gov. Mark Warner (D) of Virginia	Proposed a \$500 billion tax increase disguised as “reform.” Plan would raise the sales tax by one cent, raise the cigarette tax by ten times, and raise taxes on income, small business, and seniors. The plan attempts to “buy off” politically-favored groups with targeted reductions in limited areas.
11-15-03	New Mexico Rep. Joe Thompson (R-Bernalillo)	When blue ribbon “tax reform” commission came back with recommendations, the reforms added complexity to the code...and raised taxes by a net \$150 million per year. Rep. Thompson organized his conference into a solid block of opposition, which killed the measure before it got off the ground.	The New Mexico Tax Reform Commission	Though supposedly shielded from politics and able to craft a sound, modern code to promote growth in the 21 st century, the commission crafted a plan of hand-outs to politically-favored groups and hits to unfavored groups. And hoped to burden the people of New Mexico with an extra \$150 million of taxes annually.
10-15-03	Pennsylvania Sen. Charlie Dent (R-Lehigh)	The Republican leadership of the PA House cut a deal with Gov. Rendell (D) to raise taxes by over \$1 billion. At the same time, the House loaded up its bill with pork for House	Pennsylvania Gov. Ed Rendell (D)	For continuing to push for tax increases in order to build a slush fund to pay off his cronies. Eh even vetoed the state’s education funding bill in order to apply more

		members. Sen. Dent stripped out in committee \$307 million of spending increases passed by the House, saving taxpayer money and demonstrating that the House had chosen tax hikes over spending restraint.		pressure to legislators to support his tax hikes.
9-15-03	Marty Connors, Chairman of the Alabama Republican Party	Marty Connors stood up for the low-tax principles of the Republican Party and took on the Republican governor and Republican legislators to help lead the effort to kill Gov. Riley's tax hike. Mr. Connor's early and effective stand helped seal the defeat by a wide margin.	Paul Hubbard, President of the Alabama Education Association (the state teachers union)	Paul Hubbard pulled out all the stops, including a mis-information campaign to try to scare Alabama voters into accepting Bob Riley's job-killing tax increase. All to fund the continued gravy train of Alabama's education establishment.
8-15-03	John Giles, President, Christian Coalition of Alabama	In response to Gov. Bob Riley's proposal to raise taxes by \$1.2 billion, and to do so in the name of Christianity and social justice, John Giles organized the grassroots opposition and took considerable criticism at the state and national level. When the head of the national Christian Coalition came out in favor of the tax hike, Giles stood firm with the families of Alabama.	Alabama Gov. Bob Riley (R)	For trying to raise taxes on his relatively poor state by \$1.2 billion dollars, for threatening to fire state troopers and release prisoners if it was not approved, and for trying to guilt Alabamians into supporting the plan by calling it the "Christian" thing to do.

5-15-03	Del. Scott Lingamfelter (R-VA, district 31)	Consistently worked to advance the interests of taxpayers, such as by opposing the sales tax referendum (2002) and supporting repeal of Virginia's death tax. Del. Lingamfelter also supports finishing the phase-out of the car tax.		
4-15-03	Congressman DeMint	Only member of Transportation Committee to refuse to sign a letter to House leadership demanding a federal gas tax increase		
3-15-03	MA Gov. Mitt Romney	Holding out against tax increases and asked (and received, and used) emergency powers to cut spending drastically	VA Gov. Mark Warner, NV Gov. Kenny Guinn	Warner vetoed death tax repeal; Guinn proposed \$1B in tax increases
2-15-03	NH Gov. Craig Benson	Benson's budget released 2/13/03 includes no tax increases, \$150M in property tax cuts, malpractice reform	NJ Gov. Jim McGreevey	Tax increase package as part of his budget would affect hotels, motels, cigarettes, casinos, and property taxes
1-15-03	CO Gov. Bill Owens	Budget 1/16/03 includes no tax increases	DE Gov. Ruth Ann Minner	Budget includes tax increases on cigarettes and corporate franchises
12-15-02	WA Gov. Gary Locke	Presenting no-new-tax highway budget, despite pressure	OH Gov. Bob Taft	For saying 12/19 that budget next year will require a tax increase
11-15-02	NH Gov.-elect Craig Benson	For promising to reign in spending, despite state agencies asking for avg. 13%	WA Gov. Gary Locke	For supporting tax increases as a means to resolve his state's spending shortfall next year.

		increases.		
10-15-02	Maryland defenders of taxpayers: John Ports, Janet Greenip, Martha Klima, Adelaide Eckardt, Alex Mooney, Andrew Harris, Nancy Jacobs, Herb McMillan, Bob Adams	For opposing \$1 billion in new taxes (budget)	NV Gov. Kenny Guinn	Supporting new and higher taxes, such as the gross receipts tax for business
9-13-02	NH Republican Gubernatorial nominee Craig Benson	Opposing a state income tax.	ME Gov. Angus King	Supporting tax increases that will result in greater federal spending for ME Medicaid spending.
8-15-02	MD former Gov. Douglas Davis	Proposing specific ways that Maryland can reduce the size and cost of state government as chair of a committee created by Gov. Glendening to do so.	MD Gov. Paris Glendening	Ignoring his own commission to study efficiency in government and increasing spending 60% during his eight years in office.
7-15-02	NE Gov. Mike Johanns (R)	A realistic approach to state Medicaid spending, and appropriate spending cuts; "Medicaid was never intended to be universal health coverage" 7/29/02	Democratic Governors at NGA Annual Meeting in Boise, Idaho 7/14/02	Requesting \$8.9 billion in additional federal Medicaid matching funds (passed by the U.S. Senate)
6-14-02	FL Rep. Johnnie Byrd (R)	Next Speaker of the House said 6/12/02 "we pay enough taxes already" and argued against increasing the size and cost of gov't.	WI Sen. Maj. Leader Chuck Chvala (D)	For allowing budget negotiations to deteriorate to personal insult, and for obstructing taxpayer-friendly spending cut solutions to the \$1.1

				billion budget shortfall 6/12/02.
5-15-02	TN Steve Gill and his army of income tax protesters	Continuing to fight an income tax despite a stubborn legislature.	CA Gov. Gray Davis	Proposing \$11 billion in tax increases to resolve a \$24 billion spending shortfall. Abuses of power too numerous to list here.
4-15-02	AZ Rep. Russell Pearce	Proposing a TABOR-like amendment.	Gov. Tony Knowles (AK)	Proposing a state-wide income tax.
3-15-02	West Virginia House of Delegates	For passing a sales tax holiday unanimously, 2/28/02.	Gov. John Rowland (CT)	For breaking his Taxpayer Protection Pledge and signing a cigarette tax increase into law.
2-18-02	Treasury Secretary Paul O'Neill	For calling the federal income tax an abomination and for working on taxpayer-friendly solutions.	Gov. Tony Knowles (AK)	For proposing a state income tax.
1-14-02	Gov. Bob Wise (WV)	Supports sales tax holiday.	Gov. Ben Cayetano (HI)	Proposes \$1 billion in additional spending after 9/11 attacks cripple Hawaii's economy.
12-3-01	Gov. Mike Huckabee (AR)	"Tax Me More Fund" for AR taxpayers who don't think they're paying enough in taxes already	State Rep. Matt Kisber (TN)	Co-chairing the national sales tax harmonization meeting in Salt Lake City, UT, 11/28.
11-15-01	Secretary of Defense Donald Rumsfeld	For encouraging Congress to vote for a defense authorization bill including base closings	State Rep. Dick Brown (SD-R-14)	For chairing the SSTP study group in South Dakota, and supporting Internet taxes.
9-29-01	OK Gov. Frank Keating	OK passed Paycheck Protection by referendum; Gov. Keating spearheaded the effort	State Senator Gene Elsea of TN (R-Spring City)	for his efforts to question the legality of the Pledge, because he wants to create a state income tax

8-15-01	VA Gov. Gilmore & CO Gov. Owens	Opposition to Simplified Sales Tax Project (Internet tax investigation)	42 Governors	Signed letter to Congress supporting Simplified Sales Tax Project
7-15-01	Reps. Gosselin and Drolet, MI House	Internet tax: gallant fight to defeat S.B. 433	Rep. Frank Wolf (R-VA)	Opposed amendment to cut OECD budget
6-15-01	Speaker of the WI Assembly Scott Jensen (R-32)	Passed budget with zero revenue growth	Senate President Fred Risser (D-26)	Passed budget with \$350 million in tax increases
5-15-01	President George W. Bush	Tax Relief	Minority Leader Tom Daschle (D-SD)	Opposition to tax relief
4-15-01	MT Gov. Judy Martz & MA Gov. Jane Swift	Efforts to defeat regressive taxes on targeted industries	KS Lt. Gov. Gary Sherrer (D); OK Gov. Frank Keating (R)	Supported state-wide tax hike on WIWB radio, 3/22/01; Signed HB 1191 into law, forcing OK to join Southern Dairy Compact
2-15-01	Gov. Ridge (R-PA)	PC Tax Free week	Va. State Sen. Chichester	Halt "Car Tax Elimination"
1-15-01	Sens. Phil Gramm (R-TX) and Zell Miller (D-GA)	Endorsing the Bush Tax Cut proposal	Sens. Rockefeller and Byrd-D-WV	continuing to prop up failing steel producers.
11 – 15 – 00	Gov. Jim Gilmore (R-VA)	commitment to repealing the car tax	Gov. Don Sundquist (R-TN)	continuing to advocate for income tax implementation
10 – 15 – 00	OPEC	releasing a statement blaming increased prices on oil taxes, rather than on reduction in production (at OPEC summit)	Sen. Bill O’Gara (D-ME)	raising gas tax 5 cents/gallon, raising social security taxes, raising state sales tax, and taxing girl scout cookies 10%
9 – 15 – 00	181 Members of Congress	scoring 85% or better on 2000 ratings	Thomas McDonald	Hosting Clintons’ Maine vacation without disclosing income tax delinquency
8 – 15 – 00	Pat Hall OK tax group spokesman	Responsible for passing car tax elimination	Sen. Chuck Robb (D-VA) Rep. Tim Roemer (D-IN)	Robb: 15% ATR annual ratings Roemer: falsely stating he never voted for a tax increase

7 – 15 – 00	Gov. Paul Celluci (R-MA)	sponsored the Income Tax Roll Back Committee	Gov. Jane Dee Hull (R-AZ)	successfully passing through AZ Legislature an increase in the state sales tax from 5% to 5.6%
6 – 15 – 00	Steve Gill and Phil Valentine (WLAC), Darryl Ankarlo and Dave Ramsey (WTN)	leading opposition to TN income tax	California Assemblywomen Aroner (D-Berkeley) Migden (D- San Francisco)	proposing Internet tax
5 – 20 – 00	Gov. George Pataki (R-NY), Sen. Maj. Leader Joseph L. Bruno (R), Assembly Speaker Sheldon Silver (D)	2000 – 01 State Budget to include elimination of sales tax on transmission & delivery of gas & electricity, saving energy consumers in NY State \$150 million	Gov. Mike Foster, Jr. (R-LA)	proposed Value Added Tax costing \$1.72 bil/yr; neglected to mention that businesses will pass increased cost of tax compliance on to consumers
4 – 15 – 00	FL State Sen. Ken Pruitt (R)	leadership in public sector pension reform	Gov. Paul Patton (D-KY)	using taxpayer funds to fly to Washington so as to lobby on behalf of higher taxes
3 – 15 – 00	WV State Rep. John Overington (R)	opposition to smokeless tobacco tax hike	PA House Min. Leader H. William De Weese (D), House Min. Whip Mike Veon (D)	PA House Democratic Caucus (funded by general fund appropriations) produce/distribute information packets critical of Gov. Tom Ridge (possible VP)
2 – 15 – 00	Gov. Paul Celluci (R-MA)	testifying against taxing the Internet	Gov. Parris Glendening (D-MD)	opposing income tax reduction phase-out
1 – 15 – 00	Gov. Jim Glimore (D-VA)	opposing Internet tax compromise proposal	Sec. of Defense William Cohen	racking up \$10,000 hotel room (at taxpayers' expense while attending Hollywood event

12 – 15 – 99	WI State Sen. Lazich (R); State Reps. Nass (R), Gundrum (R), Walker (R), Ziegelbauer (D), Lasee (R), Grothman (R), Hahn (R), Wieckert (R), Hundertmark (R)	introducing bill: \$410 mil in property tax/rent credits over 2 years, and to give taxpayers a sales tax rebate check all nine State Rep. “Friends” signed on to a letter Lazich wrote urging Gov. Tommy Thompson (R) not to veto the bill	Gov. Don Sundquist (R-TN) (Sundquist also nominated and awarded November “Villain”)	proposing income tax increase, fortunately for taxpayers shut down by the WI State Senate threatening to bring Legislature back in session in protest of Senate vote
11 – 15 – 99	Rep. Bill Archer (R-TX)	H.R. 3081 tax cut package for small businesses	Gov. Don Sundquist (R-TN) Rep. Neil Abercrombie (D-HI)	urging State Senate Finance Committee to pass his income tax legislation only Member to vote against Cox-Wyden III (re: Internet taxation)
10 – 15 – 99	Rep. Dick Arney (R-TX)	authoring the Amendment to H.R.2 providing scholarships to certain students in failing schools, and thereby allowing them to escape from the government-school monopoly (See ATR Tax Ratings, 1 st Session 106 th Congress)	Vice-President Al Gore	for opposing issues important to the high-tech business community, such as independent contractor legislation, visas for foreign skilled labor, the Private Securities Litigation Reform Act, and until recently opposing Y2K liability protection
9 – 15 – 99				
8 – 15 – 99	Wisconsin Speaker Scott Jensen (R)	halting negotiations until tax cuts were discussed in the Wisconsin House	Rep. James Maloney (D-CT)	violating the Taxpayer Protection Pledge
7 – 15 – 99				
6 – 15 – 99				
5 – 15 – 99	Gov. Kenny Guinn	vetoing legislation		

	(R-NV)	that included fee increases		
4 – 15 – 99			Gov. Marc Racicot (R-MT)	re-negging on supporting paycheck protection
3 – 15 – 99	Gov. Gary Johnson (R-NM)	vetoing a tobacco tax increase	ND House Majority Leader John Dorso (R) and State Rep. Mike Grosz (R)	sponsoring legislation that would make ND the first state in the nation to put into a law a tax on Internet access
2 – 15 – 99	Gov. George W. Bush (R-TX) Gov. Jeb Bush (R-FL)	George W. proposed cutting \$2 billion and Jeb \$1.2 billion in property taxes in their respective state budgets	Gov. Jeanne Shaheen (D-NH) Gov. Angus King, Jr. (Ind.-ME)	announcing that she will break her written pledge opposing broad-based taxes proposing a gas tax hike
1 – 15 – 99	Gov. George Pataki (R-NY)	proposing 2/3 supermajority at state level for tax increases	Gov. Parris Glendening (D-MD)	proposing a gas tax hike and re-negging on an income tax cut
12 – 15 – 98	Gov. Edward Shafer (R-ND)	proposing 3/5 supermajority at state level for tax increase		
11 – 15 – 98	120 House members who scored 90% or better on ATR ratings			
10 – 15 – 98	26 Senators who scored 90% or better on ATR ratings			
9 – 15 – 98	Chief Martin	opposing gambling taxes		
8 – 15 – 98	Gov. Tom Ridge (R-PA)	endorsing a 3/5 supermajority for tax increases		
7 – 15 – 98	David Miller (KS-R gubernatorial candidate)	for a state plan to adopt the flat tax		
6 – 15 – 98				

5 – 15 – 98				
4 – 15 – 98	Gov. Fob James (R-AL)	for signing the Taxpayer Protection Pledge and not raising taxes during his term		
3 – 15 – 98	Gov. John Rowland (R-CT)	supporting income tax reduction		
2 – 15 – 98	Gov. Gary Johnson (R-NM) Buddy Amoroso, state activist	Opposing an increase of the tax on tobacco Helping to defeat a proposal to increase the property tax		
1 – 15 – 98	NJ State Reps. Chris Connors, Scott Garret, Guy Talarico, Shirley Turner and State Senator Louis Kosco			
12 – 15 – 97				
11 – 15 – 97				
10 – 15 – 97				
9 – 15 – 97	Gov. Pete Wilson (R-CA)	cutting the income tax \$941 million		
8 – 15 – 97	State Reps. Rom Amstutz, William Batchelder, James Buchy, Richard Hodges, Ron Hood, Jay Hottinger, Jeff Jacobson, Jim Jordan, Ed Kasputis, Gene Krebs, Robert Netzley, Marilyn	for keeping their Pledge and voting against the Voinovich tax increase		

	Reid, William Schuck, Patrick Tiberi, Lynn Watchman, Mike Wise, and Ron Youn			
7 – 25 – 97	Ken Blackwell (OH)	opposing the Voinovich tax increase		
6 – 1 – 97	Tom Pauken (TX)	opposing the Tax Swap proposal		
5 – 25 – 97	State Reps. Lee Daniels and Tom Johnson, and State Sen. Peter Fitzgerald (IL)			
4 – 25 – 97	Gov. Fob James (R- AL)	for withdrawing from the NGA		
3 – 25 – 97	State Rep. Jon Padfield (IN)	(requested by Indiana Family Institute)		
2 – 25 – 97	Rep. Joe Pitts (R- PA)			
1 – 25 – 97	George Schults	activist award for recognition		