

# The Tax Reformer

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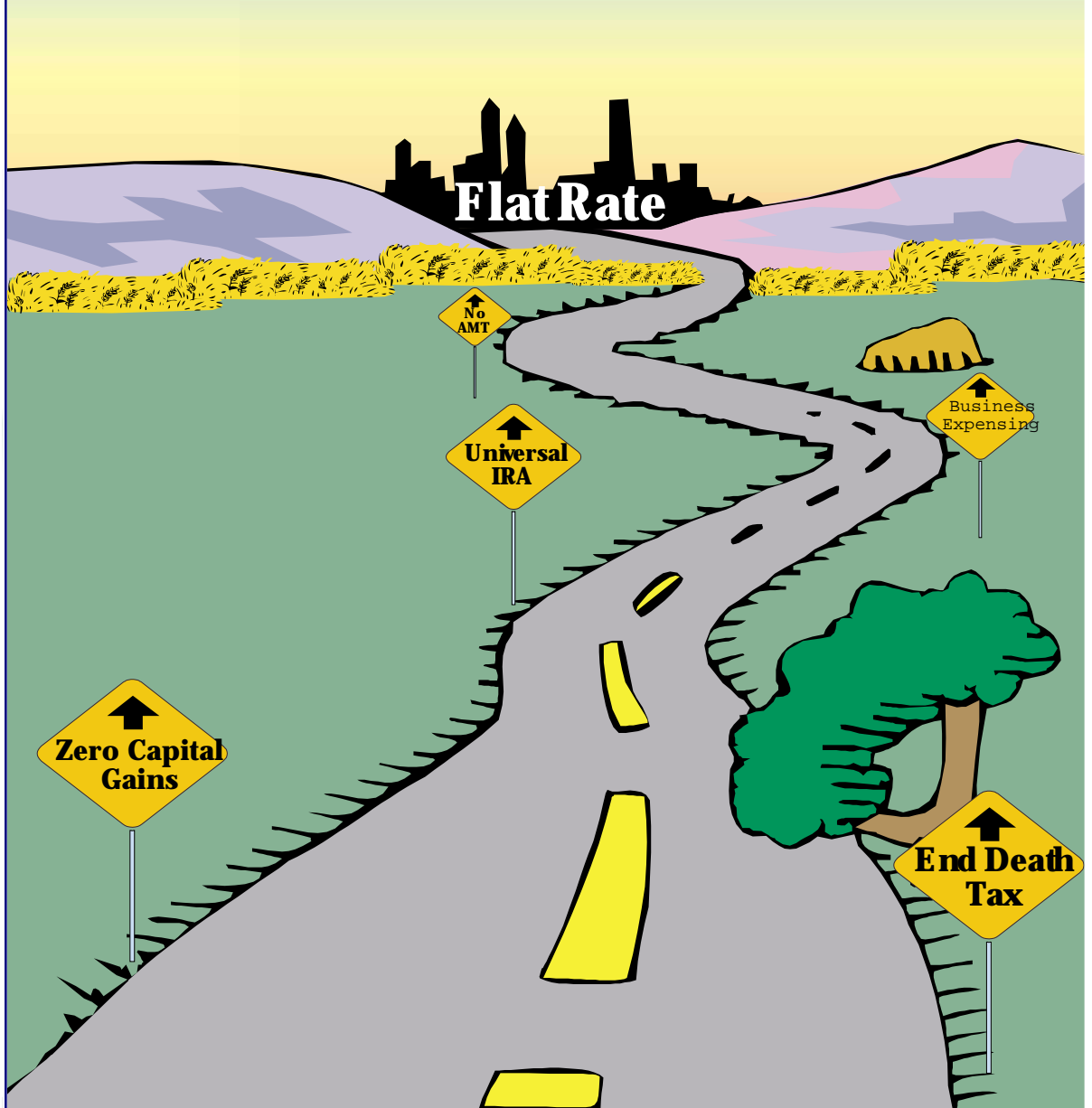
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In the States

## The Road to the Flat Tax



WASHINGTON — Like Maui's winding road to Hana, with its glorious beaches past 50 miles of twists and turns on one dangerous lane, the Flat Tax remains illusive, but its future is bright. ATR has created five congressional caucuses, with the express purpose of achieving a single tax rate in 15 years. (See Flat Tax, p.6)

## ATR Staff

**Grover G. Norquist**  
President

**Damon Ansell**  
Vice President for Policy

**Jennifer Kuhn**  
Vice President for Finance

**Ron Nehring**  
Senior Consultant

**Bill Baron**  
Director of Development

**Jonathan Collegio**  
Director of Communications

**Robert Funk**  
Director of Special Projects

**Jane Zysk**  
Director of Special Events

**Dan Clifton**  
Federal Affairs Manager

**Robert Fike**  
Federal Affairs Manager

**David Kralik**  
Deputy Communications Director

**Karen Bailey**  
State Projects Managers

**Emily Sedgwick**  
State Projects Manager

**Athena Reizakis**  
Director of Operations

### Associates

Miriam Azizkeya  
Danielle Carchedi  
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Julie Cosden  
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Jonathan East  
Bryan Fryer  
Amanda Hydro  
Justin Hakes  
Steven Schmidt  
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Thomas Simpson  
Christopher Stagg  
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Ben Wetmore  
Alexander-Nicolai Wirtz

# Message from Grover

Dear Friends,

The challenge for the taxpayer movement in 2002 is clear: We must defeat the efforts of Senators Tom Daschle (D-S.D.) and Ted Kennedy (D-Mass.) to steal away the tax relief passed in 2001. Any delay in that tax cut is, of course, a tax increase that will cost the American taxpayers hundreds of billions of dollars. Last time we checked, if the tax relief plan is not made permanent, it will cost taxpayers \$4 trillion between 2010 and 2020.

Our second challenge is to get the Senate to pass Trade Promotion Authority, which the House passed last November, so that President Bush can continue the process of reducing tariffs around the world. Tariffs are simply taxes activated at a country's border; they raise costs to consumers and slow economic growth.

Third is to hold down government spending at a time when some spending increases are necessary in defense. Many politicians will try to enact pork-barrel spending disguised as part of Homeland Security expenditures. One example is the Crusader long-range artillery system, costing taxpayers between \$10 and 13 billion, which Secretary of Defense Donald Rumsfeld has promised to eliminate. Unfortunately, members of Congress who have Crusader defense contracts pending in their districts have vowed to continue funding this wasteful program. ATR will be working hard to keep this from happening.

Fourth is to keep taxes down in states that are currently facing deficits. Many states spent like crazy during the fat years of the late 1990s when budget surpluses abounded. But when the economy cooled and revenues dipped, legislators were faced with budget shortfalls and spending commitments they couldn't afford. So rather than reduce spending, many are looking to raise taxes. Enacting permanent tax hikes to cover temporary budget shortfalls is bad policy, and ATR will oppose these efforts.

Finally, the center-right coalition needs to do to the capital gains tax what we did with the death tax: Kill it, drive a stake through its heart, burn it, bury the ashes and do everything possible to make sure it never again rears its ugly head.

Onward,



Grover Norquist



## The Tax Reformer

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1920 L Street NW, Suite 200  
Washington, DC 20036  
Phone: 202-785-0266, Fax: 202-785-0261  
Internet: [www.atr.org](http://www.atr.org), E-mail: [info@atr.org](mailto:info@atr.org)

Grover Norquist, Publisher   Jonathan Collegio, Editor   Andy Seamans, Copy Editor   David Kralik, Cover Artist

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# Let the Fox Rebuild the Henhouse?



Someone's a little angry at this prospect.

The Postal Service thinks it knows how to “transform” itself.  
We beg to differ.

ON APRIL 4TH, Robert Rider, chairman of the US Postal Service's Board of Governors and Postmaster General John Potter delivered to Congress their long-awaited reform proposal. Over the course of the “Transformation Plan,” the USPS declared its desire to become a “Commercial Government Enterprise,” which is defined in the plan as: “A government-owned enterprise that would operate more commercially in the market to provide postal and related services.” The USPS intends to function in an efficient and businesslike fashion, provided that Congress gives it the capability to do so.

Laudable in theory, it rightly suggests that the Postal Reorganization Act of 1970 needs to be revised due to decline in volume growth for first class mail. The proposal also properly calls for more latitude to determine and pursue purchasing options and opens the door to consolidating facilities, all of which will help put a tiny dent in the USPS' immense operating costs.

But the good is outdone by the bad, as there are quite a few devils lurking in the report's many details.

Particularly galling is the following passage from the plan: “The Postal Service should have broad flexibility to set prices within overall parameters managed by the PRC [Postal Rate Commission] and the Board of Governors, so that it could offer more moderate and predictable rate changes and so that users of monopoly services are not overcharged [sic].”

In other words, make it easier to raise the tax the USPS levies on its captive clients. Since you have to use the USPS, and you have to pay the fees it imposes, you are being slapped with what is by its very nature a tax. Therefore, it's appropriate to conclude that “moderate

and predictable rate changes” would ultimately be significant and frequent tax increases.

Similarly discomfoting is the assertion that: “The Postal Service should be free to make use of its assets and explore service offerings in related markets in order to help fund continuing universal service responsibilities.”

In other words, take wholly unfair advantage of the accumulated benefits and protections afforded to it by the government, muscle its way into markets already served by the private sector, undercut competition by offering goods and services subsidized

by the aforementioned postal tax, then funnel the ill-gotten earnings back into its core monopoly services, and the self-perpetuating cycle continues.

And the absolutely pivotal matter of labor costs is not examined honestly in the report - if anything, the subject is changed as quickly as possible whenever labor is

mentioned. Had the Transformation Plan been serious, it arguably would have dealt with labor and almost nothing else.

Labor costs represent about 80% of the USPS' operating expenses (the Postal Rate Commission has determined that “non-productive time” constitutes 28.4 percent of these costs). The ratio of managers to workers in the USPS is 1 to 10. And its ever-expanding workforce has yielded non-existent productivity growth.

A drying revenue stream is definitely a problem. But sky-high overhead is worse. The Postal Service should propose to trim its expenses by simply not hiring any more employees until it straightens out its finances.

<b>United States Postal Service</b>	
<b>Revenue:</b>	<b>\$66 Billion</b>
<b>Career Employees:</b>	<b>770,000</b>
<b>Deficit (FY 2001):</b>	<b>\$1.68 Billion</b>

# To Wednesday Meetings and Beyond ...



ATR's Wednesday Coalition meeting, the bane of Washington's Left, is moving to State Capitals all across America.

*The Boston Globe, USA Today, National Public Radio* and the *Economist* have all recently reported on a Washington, D.C., meeting that takes place every Wednesday. It's become a guessing game of sorts for the Left, who wonders what exactly takes place in the ATR Conference Room, as 115 members of the center-right coalition gather and share their thoughts. Our foes are perplexed, but the concept is quite simple.

Coalition is the operative word in this article, but more importantly, the make up of this coalition makes it what it is – a broad, center-right coalition. The idea that brings them together? They all want government to leave them alone. The success and effectiveness of this D.C.-based meeting is now making its way to the state capitals. Surprising? Not really. With 27 meetings taking place in 26 states, the grassroots are firing up once again. Active, energetic, impassioned coalition leaders draw from different corners of their state – bringing together a plethora of talent and force. It is an amazing sight to see a group of strangers (in some instances, the only common denominator is the meeting leader) discover each other and realize the power of just a few.

Many cynics feel that a small group of people cannot make a difference. That's probably why cynics don't progress. Optimists and progressive thinkers however, realize the potential of just a few, and as history illustrates, it is the power of a few that can rouse an army. Remember Samuel Adams and the Boston Tea Party? What could a farmer and a public relations professional have in common? Furthermore, what can an academic and a logger have in common? As the academic is concerned about the state of a state's economy (excessive taxation drives business and individuals outward to lower-tax states), the farmer is burdened with the implications of the death tax – how will he be able to leave the family farm to his children and protect everything he has worked for? It doesn't matter what each person does for a living or what kind of degree they hold – what matters is they share the same vision – they want government to leave them alone.

It is encouraging to see the momentum building in the different states. The emphasis of reform differs from state to state as do the manner in which these groups affect policy. Some of our projects have blossomed at the state levels due to the existence and influence of these state groups. While ATR does not dictate the agenda for any of these meetings, many of the tools that work at the federal level have seen success at the state level.

For example, take the state Taxpayer Protection Pledge project. Nine governors and 1,254 state legislators have signed the state taxpayers' pledge. The pledge acts as a tool for the state coalition groups to promote tax reform within their own states. Similarly, the legislative advisory project took legs at the state level by rousing state legislators to sign resolutions supporting federal legislation such as keeping Bush's tax cut permanent, eliminating the death tax permanently, and supporting President Bush in the war on terrorism. Representatives from our states are sent to D.C. to represent our interests. From education to tax reform to missile defense and energy, every decision made in DC directly affects each individual in every town, city and county. The state coalition groups provide an avenue for the folks in the states to have their voice heard.

As in D.C., the state coalition groups are not the product of just one group, nor does the agenda of the group solely follow that of the coalition leader. These are groups of like-minded Americans who, 90 percent of the time agree on 90 percent of the subjects. By focusing on the subjects they agree on, the center-right movement moves forward. By gathering the members of the center-right coalition in one room, once a month, they can effectively communicate with state legislators (and legislative candidates) behind closed doors, resolving conflicts around a table, not in the headlines of major newspapers. By focusing on what we can accomplish, the center-right movement of America will continue to move forward and make our states and country better places to live. Remember, it only takes 51 percent to win an election.

# ATR in the News



Press on ATR, Grover Norquist, and the Wednesday Meeting -- in their own words:

**The Boston Globe:** “It is Wednesday morning and, as on all Wednesday mornings here, some 100 representatives from the nation’s leading conservative institutions are gathering in Norquist’s second-floor conference room, in a nondescript building on L Street, to plot political strategy. The left might expect this to be a den of prune-faced matrons or troglodytes. But the face of 21st-century conservatism here is young, almost as likely to be female as male, with a healthy sprinkling of people of color (though Lord knows they would shudder at the correctness of that description), law degrees, and lobbying portfolios. ... This is a crowd quite at home with its Palm VIIs and venti drips and the surprisingly good pumpernickel bagels that Norquist serves. Norquist, the 45-year-old president of Americans for Tax Reform, may be Washington’s preeminent conservative maestro, message sharpener, sometime lobbyist and goad. He calls his troops the “leave-us-alone” coalition. From Weston [Mass.] to Washington, Grover Norquist has become the quiet mastermind of conservatism.”

**The Economist:** “Anybody who wants to understand George Bush’s Washington ought to wangle an invitation to the Wednesday Meeting of Americans for Tax Reform. ... Groups like the Wednesday meeting have moved to the Centre of American politics. The impresario of the meeting is a bearded Market-Leninist who has been a stalwart of the movement for more than 20 years. ... Americans for Tax Reform is one of the most powerful grassroots organizations in the Republican coalition a combination of nerve-centre and morale-booster. Every week it attracts an extraordinary range of conservative ideologues. And every week it leaves them pumped up and ready to fight the forces of darkness.”

**Micahel Barone, in U.S. News and World Report:** “The leave-us-alone coalition, in Norquist’s view, is one of economic con-

servatives who want to be left alone by the Internal Revenue Service, cultural and religious conservatives who want to be left alone by secular bureaucrats, gun rights proponents who want to be left alone by gun controllers, etc. Democrats’ coalitions, Norquist argues, can be split apart, because members disagree about what they want government to do—some want the government to confiscate guns, for instance, while others do not. Norquist argues that economic and religious conservatives can get along because they just want the government to do nothing.”

**USA TODAY:** “Bush has been sending a representative to the Wednesday Meeting for two years, since before he formally announced his presidential candidacy. Now a White House aide attends each week. Vice President Cheney sends his own representative. So do GOP congressional leaders, right-leaning think tanks, conservative advocacy groups and some like-minded K Street lobbyists. The meeting has been valuable to the White House because it is the political equivalent of one-stop shopping. By making a single pitch, the administration can generate pressure on members of Congress, calls to radio talk shows and political buzz from dozens of grassroots organizations. It also enables the White House to hear conservatives vent in private — and to respond — before complaints fester. “It really provides a forum where a lot of people with ideas and concepts can talk and have an exchange of views and get organized on various issues,” Cheney said in an interview. “It’s a very positive influence.”

**The New York Times:** “A good snapshot of this relationship comes every Wednesday, at 10 a.m., when Mr. Norquist convenes “the Wednesday meeting.” ... These meetings, which began in 1993 to try to stop the Clinton health care initiative, are often focused these days on advancing the Bush agenda. ... The lineup is often impressive: Lawrence B. Lindsey, Mr. Bush’s chief economic adviser, briefed the group on the president’s tax plan at one meeting last month, declaring, “We have a battle on our hands, but I think it’s a battle we’re going to win.” Moments later, Ken Mehlman, director of political affairs at the White House, told the group that the president’s tax cut would pass when the roar from the crowd enveloped the political leaders here in Washington. ... “The key to this will really be what kind of grass-roots support we get,” Mr. Mehlman said. The Wednesday meeting is an important vehicle for building that support. “If you want to say, ‘Hey, guys, we’d like your help on x, y and z,’ there are 110 guys there,” Mr. Norquist said. “They come out of that meeting, go back to their groups, and they’re talking to thousands of people.”

# From Here to Flat Tax



Getting there won't be easy, but the rewards awaiting us are glorious.

As another Tax Day recently passed, American families and businesses continue to pay an enormous sum of their income to the federal government. Even despite two major tax cuts under the leadership of President Bush, taxes paid as a percentage of the economy still consume 21.5 percent of national income this year. This is well above the historical range of 18-20 percent that remained constant from World War II until the Clinton Era. Moreover, taxpayers spent an estimated 5.8 billion hours complying with the complex and burdensome federal tax code. Clearly, there is an immediate need and building consensus to reform the American tax system. Common sense indicates moving towards a flat tax will clearly reduce the amount of taxes paid while simplifying the tax code. However, just making President Bush's 2001 tax cut permanent (to avoid a \$4 trillion tax increase if rates jump back to Y2K levels) has been stalled in the United States Senate by Majority Leader Tom Daschle (D-S.D.). The probability of Daschle leading the charge on meaningful tax reform is unlikely.

Accordingly, the Americans for Tax Reform has started a new, long-term project that seeks to incrementally move the United States tax code to a simpler, fairer and more efficient tax system, with the goal of shifting to a flat tax in several years.

As a starting point, a key component of the flat tax is to eliminate all forms of "double taxation." Today we pay taxes when we earn our paychecks, when we save, when we invest, when we buy products and services, and when we are foolish enough to die, the government wants half of what is left.

Our current tax system discourages investment, saving and capital formation by taxing capital excessively. These variables are the foundations for economic growth. Slower growth, in turn, reduces the standard of living for all Americans. Thus everyone is affected by our current inefficient tax system.

Real tax reform taxes income only once. Therefore, ATR is

working to eliminate all forms of double taxation on American workers and businesses. To achieve this goal, ATR is working with members of Congress to establish Congressional Caucuses seeking to abolish each form of double taxation including the capital gains tax, the death tax, the Alternative Minimum Tax (AMT), business depreciation (and move to full business expensing), and universal individual retirement accounts.

Once all five forms of double taxation are completely eliminated, the next step is to tax income at a flat rate. The flat rate income tax would tax income only once and then leave us alone.

## **Zero Capital Gains Tax Caucus**

Sens. Richard Shelby (R-Ala.) and Zell Miller (D-Ga.) recently joined with Representatives David Dreier (R-Calif.) and Ralph Hall (D-Texas) to announce the formation of a new caucus dedicated to the long-term elimination of taxes on capital gains.

This caucus was not formed to support any one single policy or piece of legislation, but to educate lawmakers on the need to lower, and eventually eliminate, taxes on capital gains. To date, 42 members of Congress (31 House, 11 Senate) have joined the Caucus. And 32 coalition groups have signed on to support the efforts of the Caucus.

The first Congressional Caucus hearing was Wednesday March 20<sup>th</sup>. Several members of the Caucus listened to testimony of Grover Norquist, president of Americans for Tax Reform, Stephen Moore of the Cato Institute and Lawrence Whitman of the Heritage Foundation. The issues raised at the hearing are currently being reviewed by the congressional members and will be translated into legislation.

## **End The Death Tax Caucus**

Reps. Jennifer Dunn (R-Wash.) and Bud Cramer (R-Al.) recently formed the Congressional Caucus dedicated to the per-

manent elimination of both the Death Tax. President Bush's tax relief passed in 2001 temporarily repealed the Death Tax for one year. However, without making the Death Tax repeal permanent, the onerous tax will reappear at the second highest rate in the industrialized world.

Although only in the beginning stages of development, this Caucus will be a driving force in the Death Tax debate. Due to the expected vote in the Senate this June, the role of the Caucus will be significant in framing the Senate debate to ensure the Death Tax is permanently repealed. Moreover, if the Death Tax is permanently repealed this June, the Caucus will work to speed up the current eight-year phase-out. As such, the vote in June will not be the end of the Caucus.

the tone of the debate as the AMT discussion begins to take place next year.

Moreover, the Corporate AMT ultimately punishes capital-intensive sectors such as manufacturing, mining, construction, transportation, and utilities. Thus, the AMT exposes American businesses to the most inhospitable capital-cost recovery system in the industrialized world.

### **Business Expensing Caucus**

Rep. Jerry Weller (R-Ill.) has recently agreed to form a Congressional Caucus dedicated to moving from business depreciation over time to expensing their assets. Business income is now overstated because the tax code requires that businesses depreciate their investment outlays over a period of time instead of deduct-

economy. However, under the current tax code, people who save are clearly punished by being taxed as they earn their income, taxed as they save their income, and taxed again as they withdraw their savings.

The ultimate goal is to encourage American families to save by removing all taxes on spending.

### **Moving To The Flat Tax**

Once these five forms of double taxation are completely eliminated, the next step is to tax income at a flat rate. The flat rate income tax would tax income only once and then leave us alone. This is desirable for a number of reasons. First, it is only equitable that everyone pays the same rate. No American worker should be punished by being taxed at a higher rate because they work hard, take

To get to the Flat Tax, ATR has worked to establish Congressional Caucuses seeking to abolish each form of double taxation including the capital gains tax, the death tax, the Alternative Minimum Tax (AMT), business depreciation (and move to full business expensing), and universal individual retirement accounts.

With double taxation eliminated, the next step is to tax income at a flat rate, that would tax income only once and then leave us alone.

### **AMT Abolition Caucus**

Rep. Phil English (R-Pa.) and Sen. Kay Bailey Hutchison (R-Texas) have just begun to form a new Congressional Caucus dedicated to the long-term elimination of both the Corporate and Individual Alternative Minimum Tax (AMT).

Although only in the beginning stages of development, this Caucus has the potential to be a driving force in the AMT debate due to the significant media attention AMT will receive in the next few years. The number of taxpayers who will be forced to pay the AMT is expected to rise from 1.5 million in 2001 to 35.5 million in 2010, absent any changes on the law. Furthermore, the number of taxpayers affected by the AMT will jump from 5.3 million in 2004 to 13 million in 2005, which essentially will be an "automatic" tax increase. As such, Congress must take action in the next few years. Accordingly, the education and outreach efforts of this Caucus will set

ing the entire cost at once.

Capital investment is vital to economic growth and raising the standard of living for American families. Increased investment leads to higher labor productivity, which subsequently increases the income of workers and lowers the prices of goods for consumers. The higher the tax rate and the cost of capital, the fewer investment projects that businesses can justify as affordable to undertake, and the smaller the stock of capital. Hence, the slower rise of incomes for American workers.

Moving to a system that frees money for capital investment will drastically increase the standard of living for American families.

### **Universal IRA**

Rep. Rob Portman (R-Ohio) has agreed to Chair the Universal IRA Caucus. The goals of this Caucus are simply to eliminate taxes on all savings. Savings and investment are critical to a growing

a second job or work overtime or on Saturdays. All income should be treated equally.

Second, if everyone pays the same rate, it keeps the politicians from playing their favorite tax game: divide and conquer. We remember when Bill Clinton said he was only going to raise taxes on the wealthiest 2 percent of Americans. He told the rest of us to pay no attention. When he was done mugging that 2 percent -- mostly small businessmen and women -- Clinton then mugged Social Security recipients, people who drive cars, while Al Gore tried to tax your heating fuel.

If everyone is taxed at the same rate, the politicians must face a united taxpayer front when they want to raise taxes. This also dramatically simplifies the tax code. In fact, under Rep. Dick Armey's (R-Texas) flat tax proposal, America's tax system would be so simple, individuals and businesses would file their tax returns on postcards. For more information on the caucuses project, visit [www.ATR.org/caucus](http://www.ATR.org/caucus).



# Reagan's Spirit: Alive and Well in Oklahoma

Under Reaganite Governor Frank Keating's Leadership, Oklahoma has become one of the lowest-taxed and least-regulated states in America.

Nearly four decades ago a private citizen in California said, "We need true tax reform that will at least make a start toward restoring for our children the American Dream that wealth is denied to no one, that each individual has the right to fly as high as his strength and ability will take him."

With those words in 1964, Ronald Reagan began the movement that culminated in the 1980's with his signing tax cuts and tax reform bills that spurred the greatest peacetime economic expansion in American history. It is in this same spirit that we have launched a drive to revolutionize taxation in the State of Oklahoma.

Permit me to provide a little background. In 1998, we enacted the largest single-year tax reduction in state history and the first real cut in state income tax rates in 50 years. These tax cuts made Oklahoma a better place to do business and enabled taxpayers to keep more of what they earn.

Still, even with our tax cuts — for which we had to fight tooth and nail — Oklahomans pay a 7 percent tax rate on personal income, capital gains, dividends and interest. Entrepreneurs have to contend with an absurd business franchise tax that taxes capital formation regardless of whether a gain is ever realized. Far too many Oklahoma families confront death taxes following the loss of a loved one.

These levies kill jobs, harm families and limit our potential as a state. They send a strong message to entrepreneurs and capital riskers that they should take their ideas, businesses and jobs elsewhere. They discourage our best and brightest students from staying in Oklahoma to pursue their dreams.

That is why I have proposed a sweeping tax reform plan that would extend the reach of prosperity in Oklahoma as never before. This plan would eliminate the state personal income and capital gains taxes, repeal state sales taxes on groceries and effectively abolish the burdensome business franchise tax and the anti-family death tax.

State revenues from those taxes would be replaced by a new sales tax on services, giving Oklahoma families the freedom to spend their income where and when they wish.

From an economic standpoint it is preferable to tax consumption — the conclusion of the economic process — rather than work, savings, investing and risk taking.

By shifting our tax system from one that penalizes productivity and investment to one that allows Oklahomans to spend more of the wealth they create as they see fit, we will liberate our economy and make our state far more attractive to businesses, families, workers and retirees.

We want to give every Oklahoma family a raise and an increase in purchasing power at the grocery store. Oklahomans earning \$25,000 would see an extra \$95 in their monthly take-home pay. A married couple making \$40,000 would take home an extra \$146 per month. A four-person household at the \$75,000 income level would realize a monthly income tax savings of \$329.

Services covered by the new sales tax would be professional services, hotel lodging, some forms of entertainment and a range of miscellaneous services. Providers would add the sales tax into the total price of the service, as is currently done with the sales tax on goods.



Exempt from the sales tax would be health care and medical services; educational services and tuition; oil and gas and agriculture services. Plans are being discussed to ensure that low-income Oklahomans who do not currently pay income tax would not be adversely impacted by the sales tax on services.

Cities and towns will lose no revenue. The tax reform plan would allow municipi-

one penny from workers' paychecks. After next April Oklahomans would never have to file a state income tax return. New Year's Eve 2002 would be the last day families would pay the 4-and-a-half percent state sales tax at the grocery store.

Businesses would never again have to contend with the franchise tax, a growth-detering levy that has yielded minimal revenue. The franchise tax has always sent a simple message to businesses: Get lost. Repeat sends a new message: Get to work.

Like ATR, I believe death taxes are un-

growth, we passed bold education reforms introduced charter schools and school choice, strengthened our core curriculum and raised teacher pay.

Last fall, we fought for a groundbreaking right-to-work initiative that said no Oklahoman is forced to join a union against their will just to hold a job. National labor bosses poured in millions of dollars to fund a massive scare campaign. The political experts said it would never win. But over the last seven years Oklahomans have gotten a taste of eco-

**By shifting our tax system from one that penalizes productivity and investment to one that allows Oklahomans to spend more of the wealth they create as they see fit, we will liberate our economy and make our state far more attractive to businesses, families, workers and retirees.**

palities that depend on sales taxes to continue levies on groceries as they see fit.

I have called on legislative leaders to consider the tax reform plan in a special session and to set a vote of the people on the plan. The reforms would take effect on Jan. 1, 2003.

If the initiative is approved by the voters, by shifting our tax system from one that penalizes productivity and investment to one that allows Oklahomans to spend more of the wealth they create as they see fit, we will liberate our economy and make our state far more attractive to businesses, families, workers and retirees. Starting next year state government would not withhold

American. They are rooted in the failed collectivist schemes of the past and have no place in a society that values entrepreneurship, work, saving and families. I commend President Bush for putting us on course to end the federal Death Tax. We intend to do the same in Oklahoma.

Over the last seven years, we have worked to make Oklahoma a prosperity society. We started with tax cuts and a cap on property taxes. We fought for and passed tort reform and workers' compensation reform to enable businesses to grow and create jobs.

Knowing that a highly skilled workforce is a prerequisite for economic

freedom. And they like it. On Election Day a strong majority of Oklahomans said yes to right-to-work.

All of these initiatives have laid the foundation for our state to enjoy sustained economic growth, create more jobs and build stronger families. Fundamental tax reform that stimulates capital formation and job creation while putting the tax code on the side of working families is the next step in making Oklahoma a true prosperity society.

*Frank Keating is governor of Oklahoma and Chairman of GOPAC.*

# Bane of the Travelling Man



How airline ticket taxes soak consumers to fatten an already bloated bureaucracy.

ALTHOUGH MOST PEOPLE are willing to pay extra in airline security taxes since Sep. 11<sup>th</sup>, most consumers are unaware of the tax they were already paying for airline security in ticket purchases long before – along with three other federal taxation charges.

Now, the House Appropriations Committee is seeking to double an airline security tax it created just six months ago. Talk about getting kicked when you're down: the airlines lost over \$7 billion last year, and Congress introduces a measure that will keep its recovery even further away. Airlines themselves pay a multitude of taxes for each flight (already included in the ticket price) in addition to the taxes travellers pay on top of the base fare.

Consider the following:

**Federal Ticket Tax:** This tax is an additional 7.5 percent of the base fare. Deposited into the Airport Airway Trust, the Federal Ticket tax funds the majority of the Federal Aviation Administration's (FAA)

annual budget, including the maintenance and upkeep of the nation's airport and airway infrastructure.

**Federal Flight Segment Tax:** This is a \$3.00 tax levied every time passengers board the plane. It works the same way and funds the same things as the federal ticket tax, only it is given another name and taxes you for every segment you fly.

**Federal Security Surcharge** (also known as Sep. 11<sup>th</sup> security fee): This is a \$2.50 fee charged each time you board a commercial plane, with a maximum charge of \$5.00 per one-way trip or \$10.00 round trip. And with fewer direct flights across the country, this "surcharge" and the federal flight segment taxes appear to be a new model for airline taxation.

**Airport Passenger Facility Charge:** Called PFC's, these taxes are federally authorized but levied by local airport operators who set the amounts at up to \$4.50 each boarding, with a maximum of two

PFC's per one-way and four per round trip. At issue here is that the amount is regulated by the federal government but determined by each airport. There is nothing to stop airports from setting the PFC at the maximum charge — after all they get the money!

Now, after the government has taken out this hefty addition to your base ticket fare, the feds go after the airlines to get even more from the actual ticket price. Meanwhile, all of these taxes amount to business production costs, which are passed along to consumers. The taxes paid by airlines are as follows:

**Frequent Flyer Tax:** Basically, this tax is the same as the 7.5 percent federal tax in the passenger fee. But when passengers receive free tickets for frequent flyer miles, who pays the federal taxes on it? Frequent fliers do, and so do all other passengers who purchase tickets. This percentage is charged to the airline so they have to directly add it onto the base fare. So even if passengers have never been rewarded with free tickets, make sure

your frequent flyer friends thank you for paying their taxes with your ticket!

**Jet Fuel Tax:** You didn't really think the government would forget to charge the fuel tax did you? For each domestic gallon of jet fuel sold, airlines have to pay 4.3 cents in federal taxes.

**LUST Fuel Tax:** Forgive the name, because taxpayers don't lust for this one. This .1-cent tax on every domestic gallon of jet fuel goes to the "leaking underground storage tank (LUST) trust fund." The fund serves two purposes: First, it provides money for overseeing and enforcing corrective action taken by the owner or operator of a leaking underground storage

consumers would not notice it. The fee is projected at roughly \$1.00 per enplanement.

Now, let's take an actual flight and break it down:

Southwest Airlines is known for their infamous specials and no frills attitude. Unfortunately with the rising taxes pressed upon the airline industry, even Southwest is forced to post increased fares after all the taxes and fees are added.

Take a special Southwest is currently offering from Manchester, N.H. to Detroit, Michigan for \$184.18 round trip. Added onto this is the federal ticket tax and federal flight segment tax of \$31.82. Don't forget the federal security surcharge and passenger facility charge of \$23.50. So

include in these numbers the sales, European value-added taxes (VATs) and other taxes on foods that are purchased to serve on the plane.

In 2000 alone, the federal government collected over \$16 billion in taxes from airlines and their passengers. State taxing authorities collected another 1.5 billion, and airports collected over \$7 billion from airlines and their passengers!

But enough about how much of your hard-earned money is taken by Uncle Sam each time you fly. Remember that "passenger facility charge" of up to \$18 per round trip? In fiscal year 1992, commercial service airports were given what the government called "an additional source of funding" from the PFCs. That

"Southwest is currently offering from Manchester, N.H. to Detroit, Mich. for \$184.18 round trip. Added to this is the federal ticket tax and federal flight segment tax of \$31.82. Don't forget the federal security surcharge and passenger facility charge of \$23.50. ... This does not even include the taxes in the base fare, which puts the average airline ticket at 40% taxes. ... Under certain circumstances, taxes and fees can be as high as 50%!"

tank; Second, it provides money for clean-ups at LUST sites where the owner or operator is unknown, unwilling or unable to respond, or those which require emergency action (Perhaps we have a greater problem when the operator is unknown or unwilling to respond to his own UST leak). Every .1-cent per gallon of the motor fuel you buy also serves as LUST fuel tax.

**Airline Security Fee:** This fee, while not yet determined, will be in addition to the federal security surcharge added onto passengers' base fare. Travelers essentially pay the exact same type of security fee as the September 11th charges – only this one was already included in the ticket price so

now Southwest's great offer of a cheap ticket at \$184.18 has suddenly skyrocketed to \$239.50. This \$55.32 is over a tax rate of over 30 percent! And this does not even include the taxes included in the base fare, which puts the average airline ticket at 40 percent taxes and 60 percent all other costs. Under certain circumstances, total taxes and fees as a percentage can be as high as 50 percent!

Furthermore, these numbers do not even include international rates. While flying overseas, travelers are subjected to a \$13.20 departure tax and a \$13.20 arrival tax. Arriving passengers are also subject to a \$5.00 customs user fee, a \$7.00 immigration user fee and a \$3.10 agricultural inspection fee. And we don't even in-

clude in these numbers the sales, European value-added taxes (VATs) and other taxes on foods that are purchased to serve on the plane. In 2000 alone, the federal government collected over \$16 billion in taxes from airlines and their passengers. State taxing authorities collected another 1.5 billion, and airports collected over \$7 billion from airlines and their passengers!

But enough about how much of your hard-earned money is taken by Uncle Sam each time you fly. Remember that "passenger facility charge" of up to \$18 per round trip? In fiscal year 1992, commercial service airports were given what the government called "an additional source of funding" from the PFCs. That money, which is included in the FAA budget and given to airports, is currently over \$3.4 billion. In case you have never heard of such funding, it is titled AIP Grants (apparently "grant" is a new secret code word for added tax).

This money goes to airport expenses and technology research in the areas of lighting, marking, rescue, firefighting, wildlife hazard, mitigation, pavement, design and construction, and airport design and layout. One has to question what airports are paying for with their *own* profits. So the next time you fly, make sure to take a look at your bill. And when you're as tired of being nickled and dimed as we are, send a message to your congressman through ATR's website, at [getactive.atr.org](http://getactive.atr.org)

# Taxpayer Protection Pledge for Federal Candidates

(For a clean PDF version of the Pledge, please visit [www.atr.org](http://www.atr.org))



AMERICANS FOR TAX REFORM

## Taxpayer Protection Pledge

I, \_\_\_\_\_, pledge to the taxpayers of the \_\_\_\_\_ district  
of the  
state of \_\_\_\_\_, and to the American people that I will:  
ONE, oppose any and all efforts to increase the marginal income  
tax rates for individuals and/or businesses; and  
TWO, oppose any net reduction or elimination of deductions and  
credits, unless matched dollar for dollar further reducing tax rates.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Witness

# Taxpayer Protection Pledge for State and Local Candidates

(For a clean PDF version of the Pledge, please visit [www.ATR.org](http://www.ATR.org))



AMERICANS FOR TAX REFORM

**State of \_\_\_\_\_**

## Taxpayer Protection Pledge

I, \_\_\_\_\_, pledge to the taxpayers of the \_\_\_\_\_ district  
of the state of \_\_\_\_\_  
and to all the people of this state that I will oppose and vote against any  
and all efforts to increase taxes.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Witness

# Pledge Takers for the 107th Congress

## As of 8 May 2002

Ak-AL	Don Young	FL-21	Lincoln Diaz-	<i>Ky-Sen</i>	<i>Jim Bunning</i>	<i>NhSen</i>	<i>Judd Gregg</i>	Pa-10	Don Sherwood
<i>AkSen</i>	<i>Ted Stevens</i>		Balart	La-01	David Vitter	Nj-01	Robert Andrews	Pa-15	Patrick Toomey
<i>AkSen</i>	<i>Frank Murkowski</i>	FL-22	Clay Shaw	La-03	Billy Tauzin	Nj-02	Frank LoBiando	Pa-16	Joseph Pitts
Al-01	Sonny Callahan	Ga-01	Jack Kingston	La-04	Jim McCrery	Nj-03	Jim Saxton	Pa-17	George Gekas
Al-02	Terry Everett	Ga-03	Mac Collins	La-05	John Cooksey	Nj-04	Chris Smith	Pa-21	Phil English
Al-03	Bob Riley	Ga-06	Johhny Isaakson	La-06	Richard Baker	NJ-05	Marge Roukema	<i>PaSen</i>	<i>Rick Santorum</i>
Al-04	Robert Aderholt	Ga-07	Bob Barr	Md-01	Wayne Gilchrest	Nj-07	Mike Ferguson	<i>PaSen</i>	<i>Arlen Specter</i>
		Ga-08	Saxby Chambliss	Md-02	Robert Ehrlich	Nj-11	Rodney Frelinghuysen	Sc-01	Henry Brown
Al-06	Spencer Bachus		Nathan Deal	Md-06	Roscoe Bartlett		Heather Wilson	Sc-02	Joe Wilson
<i>AlSen</i>	<i>Richard Shelby</i>	Ga-09	Charlie	Mi-02	Pete Hoekstra	Nm-01	Jim Gibbons	Sc-03	Lindsey Graham
<i>AlSen</i>	<i>Jeff Sessions</i>	Ga-10	Norwood	Mi-04	Dave Camp	Nv-02	<i>John Ensign</i>	Sc-04	Jim DeMint
Ar-03	John Boozman		John Linder	Mi-06	Fred Upton	<i>NvSen</i>	Felix Grucci	Sd-AL	John Thune
<i>ArSen</i>	<i>Tim Hutchinson</i>	Ga-11	Jim Nussle	Mi-07	Nick Smith	Ny-01	Peter King	Tn-01	William Jenkins
Az-01	Jeff Flake	Ia-02	Greg Ganske	Mi-08	Mike Rogers	Ny-03	Vito Fossella	Tn-02	John Duncan
Az-03	Bob Stump	Ia-04	Tom Latham	Mi-11	Joe Knollenberg	Ny-13	Sue Kelly	Tn-03	Zach Wamp
Az-04	John Shadegg	Ia-05				Ny-19		Tn-04	Van Hilleary
Az-05	Jim Kolbe							Tn-07	Ed Bryant
Az-06	J. D. Hayworth							<i>TnSen</i>	<i>Bill Frist</i>
<i>AzSen</i>	<i>John McCain</i>							Tx-03	Sam Johnson
<i>AzSen</i>	<i>Jon Kyl</i>							Tx-04	Ralph Hall
Ca-02	Wally Herger							Tx-05	Pete Sessions
Ca-03	Doug Ose							Tx-06	Joe Barton
Ca-04	John Doolittle							Tx-07	John Culberson
Ca-11	Richard Pombo							Tx-08	Kevin Brady
Ca-19	George Radanovich							Tx-12	Kay Granger
Ca-23	Elton Gallegly							Tx-13	Mac Thornberry
Ca-25	Buck McKeon							Tx-14	Ron Paul
Ca-28	David Dreier							Tx-19	Larry Combest
Ca-38	Stephen Horn							Tx-21	Lamar Smith
Ca-39	Ed Royce							Tx-22	Tom DeLay
Ca-40	Jerry Lewis	Id-01	Butch Otter	Mn-01	Gil Gutknecht	Ny-20	Benjamin A. Gilman	Tx-23	Henry Bonilla
Ca-41	Gary Miller	Id-02	Michael Simpson	Mn-02	Mark Kennedy		James Walsh	Tx-26	Dick Armey
Ca-43	Ken Calvert			Mn-03	Jim Ramstad	Ny-25	Thomas Reynolds	<i>TxSen</i>	<i>Kay Bailey Hutchison</i>
Ca-44	Mary Bono	<i>IdSen</i>	<i>Mike Crapo</i>	Mo-02	Todd Akin	Ny-27	Reynolds	<i>TxSen</i>	<i>Phil Gramm</i>
Ca-45	Dana Rohrabacher	<i>IdSen</i>	<i>Larry Craig</i>	Mo-06	Sam Graves		Jack Quinn	Ut-01	James Hansen
Ca-47	Chris Cox	Il-06	Henry Hyde	Mo-07	Roy Blunt	Ny-30	Steve Chabot	Ut-03	Chris Cannon
Ca-48	Darrell Issa	Il-08	Phil Crane	Mo-08	Jo Ann Emerson	Oh-01	Rob Portman	<i>UtSen</i>	<i>Bob Bennett</i>
Ca-51	Duke Cunningham	Il-10	Mark Kirk		Emerson	Oh-02	Mike Oxley	<i>UtSen</i>	<i>Orrin Hatch</i>
Ca-52	Duncan Hunter	Il-11	Jerry Weller	Mo-09	Kenny Hulshof	Oh-04	Paul Gillmor	Va-01	Jo Ann Davis
Co-03	Scott McInnis	Il-13	Judy Biggert	<i>MoSen</i>	<i>Kit Bond</i>	Oh-05	Dave Hobson	Va-02	Ed Schrock
Co-04	Bob Schaffer	Il-14	Denny Hastert	Ms-01	Roger Wicker	Oh-07	John Boehner	Va-04	Randy Forbes
Co-05	Joel Hefley	Il-15	Tim Johnson	Ms-03	Charles Pickering	Oh-08	Pat Tiberi	Va-05	Virgil Goode
Co-06	Tom Tancredo	Il-16	Don Manzullo		Ronnie Shows	Oh-12	Deborah Pryce	Va-06	Bob Goodlatte
<i>CoSen</i>	<i>Wayne Allard</i>	Il-18	Ray LaHood	Ms-04	Gene Taylor	Oh-15	James A. Traficant Jr.	Va-07	Eric Cantor
<i>CoSen</i>	<i>Ben Nighthorse Campbell</i>	Il-20	John Shimkus	Ms-05	Gene Taylor	Oh-17	Bob Ney	Va-11	Tom Davis
		<i>Il-Sen</i>	<i>Peter Fitzgerald</i>	<i>MsSen</i>	<i>Trent Lott</i>		Steve LaTourette	<i>VaSen</i>	<i>George Allen</i>
Ct-02	Robert Simmons	In-02	Mike Pence	Mt -AL	Dennis Rehberg	Oh-18	LaTourette	Wa-04	Doc Hastings
Ct-05	Jim Maloney	In-04	Mark Souder	<i>MtSen</i>	<i>Conrad Burns</i>	Oh-19	John Sullivan	Wa-05	George Nethercutt
FL-01	Jeff Miller	In-06	Dan Burton	Nc-03	Walter B. Jones, Jr.		Wes Watkins	Wa-08	Jennifer Dunn
FL-04	Ander Crenshaw	In-07	Brian Kerns	Nc-05	Richard Burr	Ok-01	J.C. Watts	Wi-01	Paul Ryan
FL-06	Cliff Stearns	In-08	John Hostettler	Nc-06	Howard Coble	Ok-03	Ernest Istook	Wi-06	Tom Petri
FL-07	John Mica	Ks-01	Jerry Moran	Nc-08	Robin Hayes	Ok-04	Frank Lucas	Wi-08	Mark Green
FL-08	Ric Keller	Ks-02	Jim Ryan	Nc-09	Sue Myrick	Ok-05	<i>Don Nickles</i>	Wi-09	Jim Sensenbrenner
FL-09	Mike Bilirakis	Ks-04	Todd Tiahrt	Nc-10	Cass Ballenger	Ok-06	<i>Jim Inhofe</i>	Wv-02	Shelley Moore
FL-10	Bill Young	<i>KsSen</i>	<i>Pat Roberts</i>	Nc-11	Charles Taylor	<i>OkSen</i>	Greg Walden		Capito
FL-12	Adam Putnam	<i>KsSen</i>	<i>Sam Brownback</i>	<i>NcSen</i>	<i>Jesse Helms</i>	<i>OkSen</i>	Gordon Smith	WyAL	Barbara Cubin
FL-13	Dan Miller	Ky-01	Ed Whitfield	Ne-02	Lee Terry	Or-02	Melissa Hart	<i>WySen</i>	<i>Craig Thomas</i>
FL-14	Porter Goss	Ky-02	Ron Lewis	Ne-03	Tom Osborne	<i>OrSen</i>	John Peterson	<i>WySen</i>	<i>Mike Enzi</i>
FL-15	Dave Weldon	Ky-03	Anne Northup	<i>NeSen</i>	<i>Chuck Hagel</i>	Pa-04	Jim Greenwood		
FL-16	Mark Foley	Ky-04	Ken Lucas	Nh-01	John Sununu	Pa-05	Bill Shuster		
FL-18	Ileana Ros-Lehtinen	Ky-06	Ernie Fletcher	Nh-02	Charlie Bass	Pa-08			
		<i>Ky-Sen</i>	<i>Mitch McConnell</i>	<i>NhSen</i>	<i>Bob Smith</i>	Pa-09			

## Federal Pledge Signers:

- President George W. Bush
- 212 U.S. Representatives
- 37 U.S. Senators



Carlos Mayans (H-100)  
Mary Kauffman (H-101)  
Melvin Neufeld (H-115)  
Ralph Ostmeier (H-118)

**KENTUCKY**

Virgil Moore (S-5)  
Lindy Casebier (S-7)  
Richard Sanders (S-9)  
Elizabeth Tori (S-10)  
**Richard Roeding (S-11)**  
**Dan Kelly (S-14)**  
Vernie McGaha (S-15)  
Charlie Borders (S-18)  
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Ernie Harris (S-26)  
Walter Blevins, Jr (S-27)  
Brett Guthrie (S-32)  
Julie Rose Denton (S-36)  
Jim Bruce (H-9)  
Jim Gooch (H-12)  
Mark Treesh (H-14)  
Sheldon Baugh (H-16)  
Woody Allen (H-17)  
Stephen Nunn (H-23)  
Kevin Bratcher (H-29)  
Bob Helinger (H-33)  
Lonnie Napier (H-36)  
Perry Clark (H-37)  
Robert Damron (H-39)  
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Bob DeWeese (H-48)  
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Ken Upchurch (H-52)  
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Royce W. Adams (H-61)  
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Charlie Walton (H-66)  
Joseph Fischer (H-68)  
Jon Reinhardt (H-69)  
Danny R. Ford (H-80)  
**Jeff Hoover (H-83)**  
Tommy Turner (H-85)  
James S. Stewart III (H-86)  
Marie Rader (H-89)  
Barbara White Colter (H-90)  
W. Keith Hall (H-93)  
John Vincent (H-100)

**LOUISIANA**

Gov. Mike Foster  
Lynn Dean (S-1)  
Chris Ullo (S-8)  
Butch Gautreaux (S-21)  
Kenneth Michael Smith (S-31)  
Max Malone (S-37)  
Jane H. Smith (H-8)  
Jean Doerge (H-10)  
Charles McDonald (H-14)  
Mike Walsworth (H-15)  
Herman Ray Hill (H-32)  
Ronnie Johns (H-33)  
Daniel Flavin (H-36)  
[REDACTED] Durand (H-46)  
[REDACTED] (H-47)  
[REDACTED] eux (H-57)  
[REDACTED] diez (H-59)  
[REDACTED] ins (H-64)  
[REDACTED] H-66)  
[REDACTED] (H-68)  
[REDACTED] ck) McMains  
[REDACTED] (H-76)  
[REDACTED] n (H-77)  
[REDACTED] (H-78)  
[REDACTED] aster (H-80)  
[REDACTED] (H-82)

Matthew Pete Schneider (H90)  
Kenneth Odinet (H-103)

**MAINE**

Richard Kneeland (S-2)  
Edward Youngblood (S-6)  
Paul T. Davis (S-8)  
Betty Lou Mitchell (S-10)  
Christine R. Savage (S-12)  
**Richard A. Bennett (S-25)**  
Karl Turner (S-26)  
Jay MacDougall (H-4)  
Thomas Murphy (H-8)  
David E. Bowles (H-9)  
Glenys P. Lovett (H-21)  
Harold Clough (H-22)  
Gerald M. Davis (H-40)  
Clifton E. Foster (H-41)  
John Buck (H-44)  
Paul Waterhouse (H-46)  
Philip Cressey, Jr. (H-47)  
Arthur F. Mayo III (H-54)  
Kenneth (Ken) Honey (H-58)  
David Trahan (H-59)  
Theodore Heidrich (H-64)  
Tom Winsor (H-68)  
Lois Snowe-Mello (H-71)  
Dr. Thomas Shields (H-72)  
Walter Gooley (H-78)  
Stavros J. Mendros (H-88)  
Vaughn Stedman (H-108)  
Donald Berry, Sr. (H-109)  
Carol Weston (H-110)  
Brian M. Duprey (H-114)  
Russell Treadwell (H-124)  
Susan Kasprzak (H-125)  
James H. Tobin (H-126)  
William Pinkham (H-132)

**MARYLAND**

Alexander X. Mooney (S-3)  
Timothy Ferguson (S-4)  
Larry E. Haines (S-5)  
Michael J. Collins (S-6)  
Norman R. Stone, Jr (S-7)  
Andrew P. Harris (S-9)  
Robert Kittleman (S-14)  
Gloria Lawlah (S-26)  
Roy Dyson (S-29)  
Nancy Jacobs (S-34)  
Robert Hooper (S-35)  
Richard F. Colburn (S-37)  
J. Lowell Stoltzfus (S-38)  
Christopher Shank (H-2B)  
Joseph R. Bartlett (H-3)  
Carmen Amedori (H-5)  
Joseph M. Getty (H-5)  
Nancy Stockdale (H-5)  
John S. Arnick (H-7)  
Al Redmer, Jr. (H-8)  
James F. Ports, Jr. (H-8)  
A. Wade Kach (H-9A)  
Martha S. Klima (H-9A)  
John F. Wood, Jr. (H-29A)  
Anthony O'Donnell (H-29C)  
John R. Leopold (H-31)  
[REDACTED] zepkowski (H-32)  
[REDACTED] Sophocleus (H-32)  
[REDACTED] oschert (H-33)  
[REDACTED] C. Baldwin (H-33)  
[REDACTED] eenip (H-33)  
[REDACTED] Boutin (H-34)  
[REDACTED] asman (H-35A)  
[REDACTED] e Walkup (H-36)  
[REDACTED] McClenahan (H-38)

**MASSACHUSETTS**

[REDACTED] e Swift  
[REDACTED] Hedlund  
[REDACTED] ymouth &  
[REDACTED] son (H-17A)  
[REDACTED] acher (H-17B)  
[REDACTED] H-19A)

Bristol & Plymouth)  
Brian Joyce (Suffolk-Norfolk)  
Demetrius John Atsalis (H-2, Barnstable)  
Mike Coppola (H-1, Bristol)  
Paul Loscocco (H-8, Middlesex)  
Scott Brown (H-9, Norfolk)  
Paul Frost (H-7, Worcester)  
Vinnie de Macedo (H-1, Plymouth)  
Francis Marini (H-6, Plymouth)  
Elizabeth Poirier (H-14, Bristol)  
James Miceli (H-20, Middlesex)  
David Nangle (H-18, Middlesex)

**MICHIGAN**

Loren N. Bennett (S-8)  
Mat Dunaskiss (S-16)  
Philip E. Hoffman (S-19)  
Dale Shugars (S-21)  
Glenn D. Steil (S-30)  
Michael J. Goschka (S-33)  
Joel Gougeon (S-34)  
Bill Schuette (S-35)  
George McManus, Jr. (S-36)  
Alan Sanborn (H-32)  
Leon Drolet (H-33)  
Andrew Raczkowski (H-37)  
John Pappageorge (H-41)  
Robert Gosselin (H-42)  
Michael D. Bishop (H-45)  
Ruth Johnson (H-46)  
Gene DeRossett (H-55)  
Jerry Vander Roest (H-63)  
Paul DeWeese (H-67)  
Mark C. Jansen (H-72)  
Stephen R. Ehardt (H-83)  
Wayne Kuipers (H-90)  
Larry DeVuyt (H-93)  
Kenneth Bradstreet (H-105)

**MINNESOTA**

Bob Lessard (S-3)  
Sam C. Solon (S-7)  
Cal Larson (S-10)  
**Don Samuelson (S-12)**  
Dean Johnson (S-15)  
Dave Kleis (S-16)  
Dan Stevens (S-17)  
Mark Ourada (S-19)  
Arlene Lesewski (S-21)  
Jim Vickerman (S-22)  
Thomas Neuville (S-25)  
Grace Schwab (S-27)  
**Dick Day (S-28)**  
Kenric Scheevel (S-31)  
Bob Kierlin (S-32)  
Warren Limmer (S-33)  
Gen Olson (S-34)  
Claire Robling (S-35)  
David L. Knutson (S-36)  
Pat Pariseau (S-37)  
Ed Oliver (S-43)  
Martha Robertson (S-45)  
Charles Wiger (S-55)  
Michele Bachmann (S-56)  
Randy Kelly (S-67)  
Tim Finseth (H-1B)  
Loren A. Solberg (H-3B)  
Doug Fuller (H-4A)  
Larry Howes (H-4B)  
Mary Murphy (H-8A)  
Paul Marquart (H-9B)  
Bud Normes (H-10A)  
George Cassell (H-10B)  
Mary Ellen Otremba (H-11B)  
Stephen G. Wenzel (H-12B)  
Torrey Westrom (H-13A)  
[REDACTED] (H-14B)  
[REDACTED] (H-16B)  
[REDACTED] son (H-17A)  
[REDACTED] acher (H-17B)  
[REDACTED] H-19A)

Bruce Anderson (H-19B)  
Tony Kielkucki (H-20B)  
Marty Seifert (H-21A)  
Richard Mulder (H-21B)  
Elaine Harder (H-22B)  
James Clark (H-23A)  
John Tuma (H-25A)  
Lynda Boudreau (H-25B)  
Bob Gunther (H-26A)  
Henry Kalis (H-26B)  
Dan Dorman (H-27A)  
**Steve Sviggum (H-28B)**  
Mike Osskopp (H-29B)  
Gene Pelowski (H-32A)  
Michelle Rifenberg (H-32B)  
Arlon Lindner (H-33A)  
Rich Stanek (H-33B)  
Steven Smith (H-34A)  
Carol L. Molnau (H-35A)  
Mark Buesgens (H-35B)  
Chris Gerlach (H-36A)  
Mary Liz Holberg (H-37B)  
Tim Wilkin (H-38A)  
**Tim Pawlenty (H-38B)**  
Ann Lenczewski (H-40B)  
Alice Seagren (H-41A)  
Erik Paulsen (H-42B)  
Tom Workman (H-43A)  
Barbara Sykora (H-43B)  
Bill Haas (H-48A)  
Jim Abeler (H-49A)  
Tom Hackbarth (H-50A)  
Kathy Tinglestad (H-50B)  
Andrew Westberg (H-51A)  
Ray Vandever (H-51B)  
Phillip Krinkie (H-53A)

**MISSISSIPPI**

Treasurer Marshall Bennett  
Alan Nunnelee (S-6)  
Timothy Johnson (S-19)  
Maik Chaney (S-23)  
Richard G. White (S-29)  
Dean Kirby (S-30)  
Billy Thames (S-34)  
Joseph T. Stogner (S-40)  
Billy V. Harvey (S-41)  
Tom King (S-44)  
Valeria Robertson (H-6)  
Larry Baker (H-8)  
Charlie Smith (H-35)  
Gary A. Chism (H-40)  
Bennett Malone (H-45)  
Bobby B. Howell (H-46)  
Tom Cameron (H-52)  
Bobby Moak (H-53)  
Chester Masterson (H-54)  
George Flagg, Jr (H-55)  
Jep Barbour (H-56)  
Rita Martinson (H-58)  
Clayton Smith (H-59)  
John Moore (H-60)  
Ray Rogers (H-61)  
William Denny, Jr. (H-64)  
John Reeves (H-71)  
Keith Montgomery (H-74)  
Tommy Horne (H-81)  
Eric Robinson (H-84)  
Joe Taylor (H-86)  
Johnny Stringer (H-87)  
Joseph L. Warren (H-90)  
Joey Hudson (H-91)  
Andrew Ketchings (H-95)  
Mark Formby (H-108)  
Carmel Wells-Smith (H-111)  
Jamie Creel (H-115)  
Les Barnett (H-116)  
Michael W. Janus (H-117)  
James Simpson, Jr. (H-120)

**MISSOURI**

Anita Yeckel (S-1)

John Loudon (S-7)  
**Bill Kenney (S-8)**  
Charles Gross (S-23)  
Betty Sims (S-24)  
Bill I. Foster (S-25)  
John Quinn (H-7)  
Susan Phillips (H-32)  
Annie Reinhart (H-34)  
Luann Ridgeway (H-35)  
Pat Kelley (H-47)  
Connie Cierpiot (H-52)  
Carson Ross (H-55)  
Matt Bartle (H-56)  
David L. Levin (H-82)  
William Linton (H-89)  
Tom Burcham (H-106)  
Jerry King (H-125)  
Steve Hunter (H-127)  
Gary Marble (H-130)  
Sam Gaskill (H-131)  
Linda Bartelsmeyer (H-132)  
Mark Wright (H-137)  
Brad Roark (H-139)  
Judy Berkstresser (H-141)  
Chuck Purgason (H-151)  
Patrick Naeger (H-155)  
Jason G. Crowell (H-158)  
Peter Myers, Sr. (H-160)

**MONTANA**

Gov. Judy Martz  
Mike Sprague (S-6)  
Ken Miller (S-11)  
Jack M. Wells (S-14)  
Bob Keenan (S-38)  
Jerry O'Neill (S-42)  
Edward B. Butcher (S-47)  
Daniel Fuchs (H-15)  
Bob Davies (H-27)  
Steve Vick (H-31)  
Joe Balyeat (H-32)  
Gilda Clancy (H-51)  
Dave Lewis (H-55)  
Rick Laible (H-59)  
Allan Walters (H-60)  
Jim Shockley (H-61)  
Sylvia Bookout-Reinick (H-71)  
Stanley Fisher (H-75)  
Verdell Jackson (H-79)  
Aubyn Curtiss (H-81)  
Darrel Adams (H-84)  
Dave Kasten (H-99)

**NEBRASKA**

Auditor of Public Accounts Kate Witek  
Jim Jensen (S-20)  
Mark Quandahl (S-31)

**NEVADA**

Merle Berman (H-2)  
David Goldwater (H-10)  
Kathleen Von Tobel (H-20)  
Sharron Angle (H-29)  
Don Gustavson (H-32)  
John Carpenter (H-33)  
P.M. Roy Neighbors (H-36)  
J. Harry Mortenson (H-42)

**NEW HAMPSHIRE**

Robert Boyce (S-4)  
Sheila Roberge (S-9)  
**Gary Francoeur (S-14)**  
John R.M. Alger (Grafton-9)  
John L. Balcom (Hillsborough - 18)  
Peter L. Batula (Hillsborough-18)  
Robert W. Brundige (Hillsborough-18)  
Leon Calawa, Jr. (Hillsborough-17)

Kevin L. Camm (Rockingham-17)  
Robert E. Clegg, Jr. (Hillsborough-23)  
William J. Desrosiers (Hillsborough-45)  
Howard C. Dickinson, Jr. (Carroll-2)  
Lawrence Emerton, Sr. (Hillsborough-7)  
Robert M. Fesh (Rockingham-13)  
Dennis H. Fields (Hillsborough-18)  
John W. Flanders, Sr. (Rockingham-18)  
Maurice E. Goulet (Hillsborough-15)  
William M. Golding (Hillsborough-38)  
Mary E. Griffin (Rockingham-27)  
Karen K. Hutchinson (Rockingham-9)  
Loren Jean (Hillsborough 17)  
Rogers J. Johnson (Rockingham-25)  
George N. Katsakiores (Rockingham-13)  
Phyllis M. Katsakiores (Rockingham-13)  
Rudolph J. Kobel (Rockingham-6)  
Ray Langer (Merrimack-11)  
David M. Lawton (Belknap-1)  
Robert J. Letourneau (Rockingham-13)  
L. Randy Lyman (Carroll-5)  
Norman L. Major (Rockingham-16)  
Andre A. Martel (Hillsborough-45)  
Karen McRae (Hillsborough-7)  
Paul Mirski (Grafton-12)  
Henry P. Mock (Carroll-3)  
Ronald J. Nowe (Rockingham-3)  
Leo P. Pepino (Hillsborough-40)  
Donald P. Philbrick (Carroll-4)  
Thomas Rice, Jr. (Belknap-7)  
Ralph J. Rosen (Belknap-7)  
Pamela Saia (Rockville-22)  
Frank V. Sapareto (Rockingham-13)  
Tony F. Soltani (Merrimack-10)  
Thomas A. Varrell (Rockingham-9)  
Donald B. White, (Hillsborough-25)

**NEW JERSEY**

Martha W. Bark (S-8)  
Leonard Connors, Jr. (S-9)  
Shirley Turner (S-15)  
Anthony Bucco (S-25)  
Gerald Cardinale (S-39)  
Louis Greenwald (H-6)  
Francis Bodine (H-8)  
Christopher Connors (H-9)  
Peter J. Biondi (H-16)  
E. Scott Garrett (H-24)  
Alfred E. Steele (H-35)

**NEW MEXICO**

Gov. Gary E. Johnson

- William Sharer (S-1)  
Patrick H. Lyons (S-7)  
Ramsay Gorham (S-10)  
Sue Wilson (S-19)  
Kent Cravens (S-21)  
Joseph J. Carraro (S-23)  
**Stuart Ingle (S-27)**  
Rod Adair (S-33)  
Leonard Lee Rawson (S-37)  
Nick Tinnin (H-1)  
**Ted Hobbs (H-20)**  
Ron Godbey (H-22)  
Robert Michael Burpo (H-23)  
George D. Buffett (H-24)  
Joe Mohorovic (H-28)  
William W. Fuller (H-29)  
Joseph Thompson (H-31)  
William E. Boykin (H-37)  
Dianne Hamilton (H-38)  
Gloria C. Vaughn (H-51)  
W.C. (Dub) Williams (H-56)  
Daniel R. Foley (H-57)  
Avon W. Wilson (H-59)  
Marsha C. Atkin (H-60)  
Earlene Roberts (H-66)
- NEWYORK**  
Patricia L. Acampora (H-1)  
Fred W. Thiele, Jr. (H-2)  
Robert C. Wertz (H-6)  
James D. Conte (H-10)  
Willis Stephens, Jr. (H-91)  
Patrick Manning (H-99)  
Jim Hayes (H-142)  
Brian Higgins (H-145)  
Daniel Burling (H-147)  
Sandra Lee Wirth (H-148)
- NORTH CAROLINA**  
Scott Thomas (S-3)  
**Patrick J. Ballantine (S-4)**  
Ed Warren (S-9)  
Virginia Foxx (S-12)  
Philip Berger (S-12)  
Robert G. Shaw (S-19)  
Hamilton Horton, Jr. (S-20)  
Hugh Webster (S-21)  
Fletcher Hartsell, Jr. (S-22)  
Cal Cunningham (S-23)  
**Anthony E. Rand (S-24)**  
David Hoyle (S-25)  
Austin M. Allran (S-26)  
John A. Garwood (S-27)  
Kenneth R. Moore (S-27)  
James Forrester (S-39)  
Robert C. Carpenter (S-42)  
Zeno Edwards, Jr. (H-2)  
Jeane Rouse Preston (H-4)  
Ronald L. Smith (H-4)  
Russell E. Tucker (H-10)  
**Philip A. Baddour (H-11)**  
David Redwine (H-14)  
Mia Morris (H-18)  
Donald Spencer Davis (H-19)  
Billy J. Creech (H-20)  
James Crawford, Jr. (H-22)  
Cary D. Allred (H-25)  
Nelson Cole (H-25)  
W.B. Teague, Jr. (H-25)  
John Marshall Blust (H-27)  
Joanne Bowie (H-29)  
Arlie F. Culp (H-30)  
Richard Morgan (H-31)  
Rex L. Baker (H-40)  
William S. Hiatt (H-40)  
Eugene Wilson (H-40)  
W. Franklin Mitchell (H-42)  
Daniel Barefoot (H-44)  
Mark Hilton (H-45)  
Gregory Thompson (H-46)  
Charles Buchanan (H-46)  
Debbie A. Clary (H-48)
- Mitch Gillespie (H-49)  
Wilma Sherrill (H-51)  
W. Edwin McMahan (H-55)  
Constance Wilson (H-57)  
Rick Eddins (H-65)  
Gene Arnold (H-72)  
P. Wayne Sexton, Sr. (H-73)  
Julia Craven Howard (H-74)  
Michael Harrington (H-76)  
Carolyn B. Russell (H-77)  
Robert Grady (H-80)  
Bobby H. Barbee, Sr. (H-82)  
Michael P. Decker, Sr. (H-84)  
Theresa Esposito (H-88)  
Linda P. Johnson (H-90)  
Edgar V. Starnes (H-91)  
J. Russell Capps (H-92)  
John M. Rayfield (H-93)  
Jerry C. Dockham (H-94)
- NORTH DAKOTA**  
Randy Schobinger (S-3)  
Curtis Brekke (H-15)  
Al Carlson (H-41)  
Jim Kasper (46)
- OHIO**  
Sec. of State Ken Blackwell  
Lynn Wachtmann (S-1)  
Scott R. Nein (S-4)  
Jeff Jacobson (S-6)  
Jim Jordan (S-12)  
Doug White (S-14)  
Robert A. Gardner (S-18)  
James Carnes (S-20)  
Robert F. Spada (S-24)  
Kevin Coughlin (S-27)  
Jay Hottinger (S-31)  
James Peter Trakas (H-15)  
Wayne Coates (H-32)  
Tom Brinkman, Jr. (H-37)  
Arlene Setzer (H-40)  
Juhn Husted (H-41)  
John J. White (H-42)  
Twyla Roman (H-48)  
Ron Young (H-69)  
Jamie Callender (H-70)  
David R. Evans (H-77)  
Jon Peterson (H-80)
- OKLAHOMA**  
Jonathan Nichols (S-15)  
**Jim Dunlap (S-29)**  
Carol Martin (S-24)  
Jerry L. Smith (S-39)  
Brooks Douglass (S-40)  
Kathleen Wilcoxson (S-45)  
Mike Fair (S-47)  
Charles R. Ford (S-51)  
Glenn Coffee (S-52)  
Scott Pruitt (S-54)  
Joe J. Hutchison (H-5)  
Mike Wilt (H-11)  
Sue Tibbs (H-23)  
Todd Hiatt (H-29)  
Jim Newport (H-37)  
Jim Reese (H-38)  
Wayne Pettigrew (H-39)  
Thad Balkman (H-45)  
Doug Miller (H-46)  
Carolyn S. Coleman (H-53)  
Joan Greenwood (H-54)  
Ron Kirby (H-64)  
Hopper Smith (H-67)  
Fred Perry (H-69)  
John Sullivan (H-71)  
Ron Peterson (H-80)  
Leonard E. Sullivan (H-82)  
Bill Graves (H-84)  
Odilia Dank (H-85)  
Robert D. Worthen (H-87)  
John G. Nance (H-90)
- Dan Webb (H-91)  
Kevin Calvey (H-94)
- OREGON**  
**Gene Derfler (S-16)**  
Steven V. Harper (S-30)  
Bill Witt (H-7)  
Cliff Zauna (H-22)  
Jackie Winters (H-31)  
Tim Knopp (H-54)
- PENNSYLVANIA**  
Joe Conti (S-10)  
Lisa Boscola (S-18)  
Jacob Doyle Corman, III (S-34)  
Jane Orie (S-40)  
Daryl Metcalfe (H-12)  
Jeffrey Habay (H-30)  
Thomas Stevenson (H-42)  
Fred Trello (H-45)  
Lawrence Roberts (H-51)  
James E. Shaner (H-52)  
Joseph A. Petrarca (H-55)  
James E. Casorio, Jr. (H-56)  
Jess Stairs (H-59)  
Jeff Coleman (H-60)  
Jim Lynch (H-65)  
Bob Bastian (H-69)  
Tom Yewic (H-72)  
Camille George (H-74)  
Jere Strittmatter (H-97)  
Tom Armstrong (H-98)  
Samuel Rohrer (H-128)  
Dennis Leh (H-130)  
Richard Grucela (H-137)  
Matthew Wright (H-142)  
Katherine McDowell  
Watson (H-144)  
Stephen Barrar (H-160)  
Kerry Benninghoff (H-171)  
Roy Reinard (H-178)  
Kelly Lewis (H-189)
- RHODE ISLAND**  
Maxine Bradford Shavers (H-97)
- SOUTH CAROLINA**  
Thomas Alexander (S-1)  
Robert Waldrep (S-3)  
Michael Fair (S-6)  
David Thomas (S-8)  
Harvey Peeler (S-14)  
Andre Bauer (S-18)  
John Courson (S-20)  
Warren K. Giese (S-22)  
Nikki G. Setzler (S-26)  
John Yancey McGill (S-32)  
Larry Grooms (S-37)  
William C. Mescher (S-44)  
J. Gresham Barrett (H-1)  
William Sandifer, III (H-2)  
Alf B. Robinson, Jr. (H-5)  
Brian White (H-6)  
Ronald P. Townsend (H-7)  
[REDACTED] Thompson (H-9)  
[REDACTED] Cooper (H-10)  
[REDACTED] (H-11)  
[REDACTED] (H-13)  
[REDACTED] (H-19)  
[REDACTED] (H-20)  
[REDACTED] (H-21)  
**[REDACTED] (H-24)**  
[REDACTED] (H-26)  
[REDACTED] (H-27)  
[REDACTED] (H-33)  
[REDACTED] (H-36)  
[REDACTED] (H-37)
- Robert Walker (H-38)  
Ronald N. Fleming (H-42)  
Gary Simrill (H-46)  
Herb Kirsh (H-47)  
Becky Meacham-Richardson (H-48)  
James McGee, III (H-63)  
Murrell Smith, Jr. (H-68)  
John W. Riser (H-69)  
**Richard Quinn, Jr. (H-71)**  
Joe E. Brown (H-73)  
James Harrison (H-75)  
Bill Cotty (H-79)  
J. Roland Smith (H-84)  
Charles Sharpe (H-86)  
Larry L. Koon (H-87)  
Jake Knotts, Jr. (H-88)  
Kenneth A. Bingham (H-89)  
Shirley Hinson (H-92)  
Converse Chellis, III (H-94)  
Elsie Rast Stuart (H-96)  
Annette Young-Brickell (H-98)  
W.D. Witherspoon (H-105)  
Mark S. Kelley (H-107)  
Wallace Scarborough (H-115)  
John Graham Altman, III (H-119)  
Bill Bowers (H-120)  
Jo Anne Gilham (H-123)  
Edie Rodgers (H-124)
- SOUTH DAKOTA**  
Garry Moore (S-18)  
Ron J. Volesky (S-21)  
Richard Hagen (S-27)  
Cheryl Madden (S-35)  
Matt McCauley (H-1)  
Claire B. Konold (H-5)  
Hal Wick (H-12)  
Jeff Monroe (H-24)  
Willard Pummel (H-29)  
"Wild Bill" Napoli (H-35)  
Alice McCoy (H-35)
- TENNESSEE**  
Ron Ramsey (S-2)  
Michael Williams (S-4)  
Jeff Miller (S-9)  
Larry Trail (S-16)  
JoAnn Graves (S-18)  
Rosalind Kurita (S-22)  
Marsha Blackburn (S-23)  
Doug Jackson (S-25)  
**John Wilder (S-26; Lt. Gov)**  
Bobby Carter (S-27)  
Steve M. Godsey (H-1)  
Jason E. Mumpower (H-3)  
David Davis (H-6)  
Stancel Ford (H-10)  
H.E. Bittle, Jr. (H-14)  
Bill Dunn (H-16)  
Steve Buttry (H-18)  
Chris Newton (H-22)  
Raymond Walker (H-25)  
Bobby Wood (H-26)  
James Vincent (H-31)  
William Baird (H-36)  
Diane Black (H-45)  
Sam Stratton Bone, Jr. (H-46)  
Donna Rowland (H-49)  
Tim Garrett (H-50)  
Michael Turner (H-51)  
Beth Harwell (H-56)  
Mae Beavers (H-57)  
Ben West, Jr. (H-60)  
Charles Sargent, Jr. (H-61)  
Mike Williams (H-63)  
**Eugene Davidson (H-66)**  
**Steve K. McDaniel (H-72)**  
Matt Kisber (H-73)  
Paul R. Stanley (H-96)
- Tre' Hargett (H-97)
- TEXAS**  
Todd Staples (S-3)  
**Chris Harris (S-10)**  
Ken Armbrister (S-18)  
Leo Berman (H-6)  
Thomas Williams (H-15)  
Charles F. Howard (H-26)  
Gene Seaman (H-32)  
Edmund Kuempel (H-45)  
Rick Green (H-46)  
Mike Krusee (H-52)  
Harvey Hilderbran (H-53)  
Suzanna Hupp (H-54)  
Dianne White Delisi (H-55)  
Arlene Wohlgemuth (H-58)  
Jim Keffer (H-60)  
Phil King (H-61)  
Ron Clark (H-62)  
Myra Crownover (H-64)  
Jerry Madden (H-67)  
David Counts (H-70)  
Robert Junell (H-72)  
Tom Craddick (H-82)  
John T. Smithee (H-86)  
Kent Grusendorf (H-94)  
Ken Marchant (H-99)  
Elvira Reyna (H-101)  
Fred Hill (H-112)  
Will Hartnett (H-114)  
John H. Shields (H-122)  
Frank Corte, Jr. (H-123)  
Joe Nixon (H-133)  
Kyle Janek (H-134)  
Gary Elkins (H-135)  
Robert E. Talton (H-144)  
Talmadge Heflin (H-149)
- UTAH**  
Howard Stephenson (S-4)  
**Steve Poulton (S-9)**  
Curtis S. Bramble (S-16)  
Bryan Holladay (H-47)  
Glenn L. Way (H-66)  
Max Young (H-71)
- VERMONT**  
Julius Canns (S-Caledonia)  
Virginia Duffy (Rutland 6-1)  
Constance Houston (Addison 1)  
Leigh Larocque (Caledonia-3)  
Mary Morrissey (Bennington 2-3)  
Patricia O'Donnell (Windham-5)  
Allen Palmer (H-Bennington-3)  
Neil Randall (Orange-3)  
Ruth Towne (Washington 4-2)  
Leo Valliere (Washington 4-1)
- VIRGINIA**  
Sec. of State Jerry Kilgore  
Stephen H. Martin (S-11)  
Frank M. Ruff (S-15)  
W. Roscoe Reynolds (S-20)  
Steve Newman (S-23)  
[REDACTED] Potts, Jr. (S-27)  
[REDACTED] (H-9)  
[REDACTED] Marshall (H-13)  
[REDACTED] (H-15)  
[REDACTED] III (H-21)  
[REDACTED] (H-22)  
[REDACTED] Bryant, Jr. (H-23)  
[REDACTED] Landes (H-25)  
[REDACTED] (H-26)  
[REDACTED] Nixon, Jr. (H-27)  
[REDACTED] (H-30)  
[REDACTED] Callahan, Jr. (H-34)  
[REDACTED] O'Brien (H-40)  
[REDACTED] (H-42)  
[REDACTED] (H-55)  
[REDACTED] (H-61)  
[REDACTED] (H-65)
- M. Kirkland Cox (H-66)  
Brad Marrs (H-68)  
John S. Reid (H-72)  
Terrie L. Suit (H-81)  
Leo Wardrup, Jr. (H-83)  
Robert McDonnell (H-84)  
Thelma Drake (H-87)  
Mark Cole (H-88)  
Melanie L. Rapp (H-96)  
Harvey B. Morgan (H-98)
- WASHINGTON**  
Bob McCaslin (S-4)  
Don Benton (S-17)  
**Joe Zarelli (S-18)**  
Val Stevens (S-39)  
Larry Crouse (H-4)  
Lynn Schindler (H-4)  
Brad Benson (H-6)  
Joyce Mulliken (H-13)  
Barbara S. Lisk (H-15)  
Marc Boldt (H-17)  
Jim Dunn (H-17)  
Thomas Mielke (H-18)  
Kathy Lambert (H-45)  
Steve Van Luven (H-48)
- WEST VIRGINIA**  
Donna J. Boley (S-3)  
Karen Facemyer (S-4)  
Shirley Love (S-11)  
Michael Ross (S-15)  
Otis A. Leggett (H-7)  
Larry Border (H-9)  
Tom Azinger (H-10)  
Mitch Carmichael (H-12)  
Lisa D. Smith (H-14)  
Mike Hall (H-14)  
Emily W. Yeager (H-22)  
Sally Susman (H-27)  
Tom Luisos (H-29)  
Steve Harrison (H-32)  
Tim Armstead (H-32)  
Rusty Webb (H-32)  
Ron Walters (H-32)  
Douglas Stalnaker (H-38)  
Paul E. Prunty (H-43)  
A. James Manchin (H-43)  
Sheirl Fletcher (H-44)  
Larry A. Williams (H-45)  
Allen V. Evans (H-48)  
Robert A. Schadler (H-49)  
John Overington (H-54)
- WISCONSIN**  
Alan Lasee (S-1)  
Robert Welch (S-14)  
David Zien (S-23)  
Garey Bies (H-1)  
Frank G. Lasee (H-2)  
Sheldon Wasserman (H-22)  
Robert Ziegelbauer (H-25)  
Joe Leibman (H-26)  
Mark Pettis (H-28)  
Ted Kanavas (S-33)  
Donald Friske (H-35)  
J.A. Hines (H-42)  
Terri McCormick (H-56)  
Glenn Grothman (H-59)  
Scott Suder (H-69)  
Judy Krawczyk (H-88)  
John Joseph Ryba (H-90)  
Terry Musser (H-92)  
Robin Kreibich (H-93)



### **Alaska: Possible Income Tax Threatens Taxpayers**

Rep. John Davies (D-Fairbanks) sponsored a bill to create a state-wide income tax that would cost taxpayers an annual \$250 million. Middle-income taxpayers would pay the highest rate, while higher income taxpayers would pay the smallest rate as part of Davies' unconventional plan. The plan was calculated using a sales tax model: Davies constructed income tax rates to correspond to how much each Alaskan socio-economic bracket would contribute if a state-wide sales tax were instituted. These income tax rates would then be structured to respond to rising and falling Constitutional Budget Reserves. Many legislators in the House originally favored a state-wide sales tax, but reconsidered when existing local-option sales taxes were figured in. Other tax plans on the table include a 7-cent distilled spirits tax increase and a \$650 million draw on Permanent Fund earnings. The Senate reportedly opposes any new form of taxation.

### **Minnesota: Tax Trade**

The state House opposes efforts by the Senate to increase the per-pack cigarette tax by 60 cent, but House Speaker Steve Sviggum (R-Kenyon) said he would support a 3 or 4 cents per-gallon gasoline tax increase if the revenue generated was allocated for transportation projects. The Senate may reduce or eliminate its proposal to increase cigarette taxes if the gasoline tax increase passes the House. Gov. Jesse Ventura read the names of Taxpayer Protection Pledge signers during a press conference, challenging legislators to keep their word. Sviggum is a pledge signer.

### **Arizona: Resolutions to Increase Taxes**

Two resolutions were introduced in the Arizona House and Senate that would put a tobacco product tax increase on the November 2002 ballot. The resolutions call for increasing the per-pack cigarette tax 58 cents, for a new total of \$1.18 per pack. Key Republican and Democratic Legislators seem to approve of the resolutions, and the House Appropriations Committee has already passed a version of the resolution (HCR 2047). The Senate Health Committee is also expected to pass the resolution (SCR 1022).

### **Florida: Tax Cuts Successful (So Far) During Special Session**

The Senate Finance and Tax Committee voted 5-4 to cut corporate taxes by \$262 million this year. The vote was cast during the first day of the legislative session that began 4/29/02. Republicans in the Legislature and Gov. Jeb Bush (R) support the tax cut. "State revenues depend on a vibrant private sector," said Bush spokeswoman Katie Muniz. The tax cut "sends a loud and clear message that we're a business-

friendly state," said Sen. Ginny Brown-Waite (R-Brooksville).

### **California: Soda Pop Tax Defeated 5/1/02**

Sponsor Deborah Ortiz, a Democratic senator from Sacramento, stripped a 2 cents per can/11 cents per two-liter bottle tax on soda pop from a plan to divert more state spending to youth health and fitness programs. Most lawmakers did not support the plan, and public outcry was overwhelming.

### **Idaho: Reservation Gas Tax Put on Hold**

U.S. District Judge Lynn Winmill issued a temporary stay that effectively blocks the state from enforcing a gasoline tax law for tribal gas stations on the Coeur d'Alene Indian Reservation. Lawmakers passed a law last session that would have levied a 25 cents per gallon tax on all fuel distributors, including tribal distributors.

### **Nebraska: Anti-Tax Activists Circulate Petitions**

The Repeal LB 1085 Committee is planning to begin circulating petitions after



the May 14 primary election, collecting signatures from taxpayers who oppose LB 1085. The bill was passed by state lawmakers last session and combines sales, income and cigarette tax increases to help plug a \$226 million spending shortfall next year. "The Legislature, God bless them, they've had their chance," said spokesman Pat Rinn, a former track star at the University of Nebraska at Omaha and independent insurance agent. "Now it's time to give the people their chance. We depended on legislators to do their job, and they ended up sending us a bill."

### **Nevada: Leftist Group Proposes \$1 Billion in New State Taxes**

The Progressive Leadership Alliance of Nevada (PLA) proposes raising nearly \$1 billion in new tax revenue by assessing a 6.8 percent "investment" tax on the incomes of taxpayers who earn more than \$100,000 per year, costing those taxpayers \$541 million annually. The investment tax would be levied against capital gains, dividends, interest income, and estates, and requires a constitutional amendment to pass before the state could begin collecting the tax. Another tax increase supported by

the PLA is a 5 percent tax on net profits on businesses that earn more than \$50,000 per year, costing those businesses \$341 million in additional taxes annually. PLA also supports increasing the per-pack cigarette tax by 20 cents, for a new total of 55 cents per pack, costing taxpayers \$34 million annually. Finally, PLA proposes increasing state taxes on alcoholic beverages by 50 percent.

### **South Carolina: Various Tax-Cutting Plans**

Candidates for governor recently unveiled numerous plans to cut taxes in South Carolina. "I will eliminate owner-occupied property taxes and car taxes," said Lt. Gov. Bob Peeler. "And I will do it within seven years without raising one red cent in new taxes." Attorney General Charlie Condon plans to eliminate \$2.3 billion in home, car, boat and other property taxes by eliminating sales tax exemptions. Former U.S. Rep. Mark Sanford plans to phase out the state's personal income tax over 18 years, replacing that revenue source with new sales taxes or fees. Secretary of State Jim Miles plans a property tax

phase-out and said he would encourage the Legislature to pass a referendum asking voters to approve eliminating personal and real estate property taxes.

### **North Carolina: Highway Trust Fund's "To Do" List**

The Highway Trust Fund was created in 1989 with the stated purpose of building a multi-lane highway and urban loop transportation system over the course of 13 years. The fund was provided with \$9 billion to accomplish 1,800 miles of highway projects, but so far only 860 miles are complete and the fund is still collecting tax and fee revenue.

### **Ohio: Cigarette Taxes May Drive Ohioans Across State Borders**

Gov. Bob Taft (R) and majority Senate Republicans support a 50 cent per-pack cigarette tax increase to help plug a \$1.2 billion spending shortfall. The 50 cent increase would raise state taxes on cigarettes 208 percent, from 24 cents per pack at present to 74 cents. The Senate plan also includes spending \$430 million from reserves funds, changing the state tax code to thwart Bush Tax Relief, and a \$57 million cut in spending. House Speaker Larry Householder (R-Glenford) has not voiced support for any of the Senate's proposals.

### **Tennessee: Still Trying to Pass an Income Tax**

House Speaker Jimmy Naifeh intensifies efforts to pass a flat-rate income tax while Sen. Jim Kyle removes obstacles to passing the tax on the Senate side. Sen. David Fowler (R-Signal Mountain) supports a proposal to put a state income tax or expanded state sales tax on the ballot.

# The Tax Reformer

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1920 L Street N.W., Suite 200  
Washington, DC 20036



Find out how to contact your elected official and send them an e-mail.  
See how they voted on the issues that ATR monitors, and who contributed to their campaign.  
Find out if your elected official is a Taxpayer Protection Pledge signer.

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