

**An Analysis of a Survey of Idaho Citizen's
Preferences for State and Local Public Finance
Revenues and Expenditures**

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Jim Weatherby, and Paul Zelus*

A. E. Research Series No. 94-8

July 21, 1994

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Executive Summary

In November 1993, 596 of 2900 public finance surveys from individuals selected at random from the 1993 Idaho motor vehicle registration list were sent out and returned. From this survey, it was found that respondents want to reduce the share of tax revenues paid through property taxes. They prefer to increase support for infrastructure and schools and reduce corrections and social service expenditures. They trust the effectiveness of local government more than state government. They favor increased revenue sharing to local governments funded through sales taxes. They view the sales tax as the most fair of the taxes in Idaho. They are equally divided over the options of increasing the sales tax rate, extending the base to personal consumption services, and/or eliminating production equipment exemptions.

The respondents revealed preference for public finance reform includes the following. First, reduce state government expenditures on corrections and social services (support 60-76%). Second, return the saved resources from these programs to local governments as additional revenue sharing funds (support 64%). Third, local government uses one portion of these funds to increase spending on public education and infrastructure (support 71-72%). Forth, they use the other portion to reduce property taxes (support 60%). Finally, this program of restructuring is presented and explained to citizens through the media (support 78%).

In November 1993, 596 of 2900 public finance surveys from individuals selected at random from the 1993 Idaho motor vehicle registration list were returned. Of the surveys returned, 24% were from the Panhandle, 38% from the Southwest, 9% from the Magic Valley, and 29% were from the Southeast region of Idaho. A profile of the respondents reveals that 44% were over-fifty years old, 70% were men, 70% had at least some college education, and 92% were homeowners. Compared to statewide averages, these numbers suggest that the over-fifty age group was over-represented by 10 percentage points; men and the college educated were both over-represented by 20 percentage points, and homeowners were over-represented by 31 percentage points. The converse of these categories were similarly under-represented. See table 1. The following is a summary of state wide results of this survey. These percentage responses to individual questions are considered to be accurate to within plus or minus three percentage points. Seven percentage point or more differences between measures of intensity within a question are considered significant.

Regarding property taxes, it was found that 43% of the respondents had less than adequate information about property taxes; that 27% perceived the property tax as fair or better; that 60% preferred a decrease in the property tax share of total taxes revenues; and 68% favored a one-percent limit on property tax rates. See table 2b.

As to sales taxes, the respondents indicated that 36% had less than adequate information about this tax; that 75% viewed sales taxes as fair or better; and 57% felt that there should be no change in the share of sales tax to total tax. If the sales tax were to be changed, a majority of respondents did not want to consider the option of extending the sales tax to business services (60%). They were equally divided over the options of increasing the rate (51% to 49%), extending the base to personal consumption services (53% to 47%), and/or eliminating production equipment exemptions (50% to 50%). See Table 3b.

Regarding personal income taxes, the survey revealed that 43% of the respondents had less than adequate information on this tax; that 48% view the personal income tax as fair or better; and that 57% believe that the share of total taxes should remain the same. If the personal income tax were to be increased, then the respondents would not raise the rates for low (81%) or middle (66%) income taxpayers. They would raise the rates on high income taxpayers (76%) and would consider a flat tax rate (54%). See table 4b.

As for the corporate income tax, the survey showed that 71% of the respondents had less than adequate information about this tax and that 44% perceived the corporate income tax as fair or better. The respondents were equally divided as to whether the corporate income tax should stay the same (42%) or increase (44%) as a share of total taxes. If revenues from income taxes were increased, then 74% would increase the rate on corporate income. See table 5b.

Regarding the sources of information on the state's public finance structure, the survey showed that, by far, respondents received their information on taxes from the "media" (78%) and they were least likely to receive information from the Idaho's colleges and universities (12%). See table 6.

As to the perception of effectiveness of state and local government, the survey revealed that a plurality of respondents felt that state government was the least effective (45%), county government was viewed as somewhat effective (41%), and municipal government is seen as either somewhat effective (31%) or effective (34%). In a curious paradox of public opinion, schools and other local districts are viewed primarily as the most effective (36%) and secondarily as the least effective (27%). See table 7b.

Regarding the preference for services, respondents revealed that, if forced to choose between increasing revenues and reducing services, they would increase revenues for roads & bridges (72%) and K-12 education (71%) and decrease services for the environment (56%), corrections (60%) and social services (76%). The respondents were equally divided in their support for higher education (52% to 48%). See table 8. On the other hand, if faced with a forced reduction in property taxes, 70% of the respondents preferred reducing government spending rather than raise other taxes to deal with the loss. See table 9.

Regarding local option taxes, the survey shows that 66% of the respondents opposed the local option sales tax and 87% opposed the local option income tax. On the other hand,

respondents are equally divided between holding constant (44%) and increasing (47%) user fees, while 64% favor additional revenue sharing to cities and counties from the sales tax. See table 10b.

In sum, respondents received most of their information about the tax structure from the media. The taxes in which the majority of respondents felt that they had adequate information or better were sales taxes (64%), property taxes, and personal income tax (57% for both). However, only 29% of respondents thought they had adequate information or better about corporate income taxes.

The tax that a majority of respondents perceived as fair or better was sales tax (75%). A majority felt that both the corporate income tax (56%) and property tax (73%) were less than fair. Respondents were equally divided on the fairness of the personal income tax (48% to 52%).

The respondents expressed a preference for a decrease in the share of the property tax to total revenues (60%). They express a desire to keep sales and personal income tax revenue shares constant (57% for both). Respondents were equally divided as to whether they preferred maintaining or increasing the share of corporate income tax to total tax revenue (42% to 44%).

Curiously, the respondents appear to be unwilling to increase the share of a tax that they view as more fair, the sales tax, but they would consider increasing the share of a tax that they perceived as less fair, the corporate income tax.

The survey revealed strong support for increased revenues of schools and roads & bridges (71-72%) and little support for

corrections and social services (40-24%). And yet, if the property tax revenue is limited, the 70% of the respondents would reduce spending. Property tax are used to pay for a portion of schools and road & bridges and these are two categories they indicated strong support for increasing revenue rather than reducing services. Presumably, respondents are aware of this connection since 57% indicated that they had adequate or better information about property taxes.

Are there public finance alternatives that would be an improvement over the status quo in Idaho? Respondent want to reduce the share of tax revenues paid through property taxes. They prefer to increase support for infrastructure and schools and decrease corrections and social services. They view the sales tax as the most fair of the taxes in Idaho. They favor increased revenue sharing out of sales taxes. They are equally divided over the options of increasing the rate, extending the base to personal consumption services, and eliminating production equipment exemptions. They trust the effectiveness of local government more than state government.

The respondents revealed preference for public finance reform "plan A" includes some or all of the following. First, reduce state government expenditures on corrections and social services (support 60-76%). Second, the saved resources from these programs are returned to local governments as revenue sharing funds (support 64%). Third, local government uses one portion of these funds to increase spending on public education and infrastructure (support 71-72%). Forth, they use the other

portion to reduce property taxes (support 60%). Finally, this program of restructuring is presented and explained through the media (support 78%).

Plan B reform include all the elements of Plan A and is supplemented by sales tax reform. If it is not possible to decrease corrections and social service expenditures, then respondents' revealed preference for sale tax reform alternatives are the following. First, increase the sales tax rate (support 49% to 51%). Second, extend the sales tax base to include personal consumption services (support 47% to 53%). Finally, eliminate production equipment exemptions (support 50% to 50%). Respondents did expressed a preference to keep sales tax revenues a constant share of total revenues (support 57%). On the other hand, these options are "preferred" in that the respondents did not reject them and they consider the sales tax as fair or better (support 75%).

Table 1. Sample Characteristics

Question	Sample #	Sample %	ID Pop %	Sample Diff. %
Sample	596	100	na	na
Northern ID	142	24	22	2
Southwest ID	226	38	37	1
Magic Valley	56	9	13	-4
Southeast ID	172	29	28	1
16. Male	416	70	50	20
16. Female	179	30	50	-20
17. Age 18-50	334	56	66	-10
17. Age 51 +	263	44	34	10
18. Registered Voters	555	93	na	na
19. < 20 Yrs. Resident	192	32	na	na
19. > 20 Yrs. Resident	403	68	na	na
20. Homeowners	542	92	61	31
20. Renters	50	8	39	-31
21. H.S. Diploma or less	175	30	50	-20
21. Some College	419	70	50	20
23. < \$40,000 income	309	54	na	na
23. > \$40,000 income	264	46	na	na

Table 2a. Preferences in Property Taxes (Numbers)

Question	1 less	2	3	4	5 more	tot
	#	#	#	#	#	
1. Info ^a	129	125	245	49	42	590
2. fairness ^b	269	161	119	39		588
6. share ^c	350	227	11			588
11. 1% ^d	67	120	202	196		585

a. 1 Not adequate, 2, 3 adequate, 4, 5 highly adequate

b. 1 least fair, 2 somewhat fair, 3 fair, 4 most fair

c. 1 decrease %, 2 stay same, 3 increase %

d. 1 strongly oppose, 2 oppose, 3 favor, 4 strongly favor.

Table 2b. Preferences in Property Taxes (Percentages)¹

Question	1 less	2	3	4	5 more	tot
	%	%	%	%	%	
1. Info ^a	21.9	21.2	41.5	8.3	7.1	100
2. fairness ^b	45.7	27.4	20.2	6.6		100
6. share ^c	59.5	38.6	1.9			100
11. 1% ^d	11.5	20.5	34.5	33.5		100

a. 1 Not adequate, 2, 3 adequate, 4, 5 highly adequate

b. 1 least fair, 2 somewhat fair, 3 fair, 4 most fair

c. 1 decrease %, 2 stay same, 3 increase %

d. 1 strongly oppose, 2 oppose, 3 favor, 4 strongly favor.

1. Percentage responses to individual questions are considered to be accurate to within plus or minus three percentage points

Table 3a. Preferences in Sales Taxes (Numbers)

Question	1 less	2	3	4	5 more	tot
	#	#	#	#	#	
1. Info ^a	95	118	258	64	55	590
2. fairness ^b	43	102	202	241		588
6. share ^c	89	331	164			584
13. incr. rate ^d	297	113	107	58	dk	586
cons. base	310	95	99	73	11	587
int. base	349	88	73	57	10	587
int. exem.	292	70	112	92	20	587

a. 1 Not adequate, 2, 3 adequate, 4, 5 highly adequate

b. 1 least fair, 2 somewhat fair, 3 fair, 4 most fair

c. 1 decrease %, 2 stay same, 3 increase %

d. 1 no support, 2 slight support, 3 moderate support, 4 strong support, 5 don't know.

Table 3b. Preferences in Sales Taxes (Percentages)

Question	1 less	2	3	4	5 more	tot
	%	%	%	%	%	
1. Info ^a	16.1	20.0	43.7	10.8	9.3	100
2. fairness ^b	7.3	17.3	34.4	41.0		100
6. share ^c	15.2	56.7	28.1			100
13. incr. rate ^d	50.7	19.3	18.3	9.9	dk	100
cons. base	52.8	16.2	16.9	12.4	1.7	100
int. base	59.5	15.0	12.4	9.7	3.4	100
int. exem.	49.7	11.9	19.1	15.7	3.6	100

a. 1 Not adequate, 2, 3 adequate, 4, 5 highly adequate

b. 1 least fair, 2 somewhat fair, 3 fair, 4 most fair

c. 1 decrease %, 2 stay same, 3 increase %

d. 1 no support, 2 slight support, 3 moderate support, 4 strong support, 5 don't know.

Table 4a. Preferences in Personal Income Taxes (Numbers)

Question	1 less	2	3	4	5 more	tot
	#	#	#	#	#	
1. Info ^a	117	134	247	47	44	589
2. fairness ^b	98	202	197	85		582
6. share ^c	226	334	25			588
14. low income ^d	471	59	34	12	dk 5	581
mid. income	386	120	61	10	6	583
hi. income	136	90	139	211	5	581
flat rate	248	96	96	121	16	577

a. 1 Not adequate, 2, 3 adequate, 4, 5 highly adequate

b. 1 least fair, 2 somewhat fair, 3 fair, 4 most fair

c. 1 decrease %, 2 stay same, 3 increase %

d. 1 no support, 2 slight support, 3 moderate support, 4 strong support, 5 don't know.

Table 4b. Preferences in Personal Income Taxes (Percentages)

Question	1 less	2	3	4	5 more	tot
	%	%	%	%	%	
1. Info ^a	19.9	22.8	41.9	8.0	7.5	100
2. fairness ^b	16.8	34.7	33.8	14.6		100
6. share ^c	38.6	57.1	4.3			100
14. low income ^d	81.1	10.2	5.9	2.1	dk 0.9	100
mid. income	66.2	20.6	10.5	1.7	1.0	100
hi. income	23.5	15.5	24.0	36.4	0.5	100
flat rate	43.0	16.6	16.6	21.0	2.8	100

a. 1 Not adequate, 2, 3 adequate, 4, 5 highly adequate

b. 1 least fair, 2 somewhat fair, 3 fair, 4 most fair

c. 1 decrease %, 2 stay same, 3 increase %

d. 1 no support, 2 slight support, 3 moderate support, 4 strong support, 5 don't know.

Table 5a. Preferences in Corporate Income Taxes (Numbers)

Question	1 less	2	3	4	5 more	tot
	#	#	#	#	#	
1. Info ^a	264	144	127	17	20	572
2. fairness ^b	120	178	157	76		531
6. share ^c	75	239	250			564
14. inc. rate ^d	126	104	145	179	dk 21	585

a. 1 Not adequate, 2, 3 adequate, 4, 5 highly adequate

b. 1 least fair, 2 somewhat fair, 3 fair, 4 most fair

c. 1 decrease %, 2 stay same, 3 increase %

d. 1 no support, 2 slight support, 3 moderate support, 4 strong support, 5 don't know.

Table 5b. Preferences in Corporate Income Taxes (Percentages)

Question	1 less	2	3	4	5 more	tot
	%	%	%	%	%	
1. Info ^a	46.2	25.2	22.2	3.0	3.5	100
2. fairness ^b	22.6	33.5	29.6	14.3		100
6. share ^c	13.3	42.4	44.3			100
14. inc. rate ^d	21.9	18.1	25.2	31.1	dk 3.7	100

a. 1 Not adequate, 2, 3 adequate, 4, 5 highly adequate

b. 1 least fair, 2 somewhat fair, 3 fair, 4 most fair

c. 1 decrease %, 2 stay same, 3 increase %

d. 1 no support, 2 slight support, 3 moderate support, 4 strong support, 5 don't know.

Table 6. Source of Information about State Taxes

Question 5	yes	no	tot	yes	no
	#	#	#	%	%
	Media	464	130	594	78.1
State Tax Comm.	249	347	596	41.8	58.2
Fin. Adv. or Acc't	228	368	596	38.3	61.7
ID Prop. Owners Assoc.	153	441	594	25.8	74.2
Elected Officials	129	464	593	21.8	78.2
Leg. or Gov.	114	479	593	19.2	80.8
Assoc. Tax. of ID	74	521	595	12.4	87.6
Colleges or Univ.	70	523	593	11.8	88.2
Other	37	553	590	6.3	93.7

Table 7a. Perception of Effectiveness in Spending Taxes (Numbers)

Question 4	1 less	2	3	4	5 more	tot
	#	#	#	#	#	
State Gov't ^a	261	149	88	82		580
County Gov't ^a	87	237	179	79		582
Municipal Gov't ^a	106	176	197	97		577
School & Other ^a	158	117	94	209		578

a. 1 least effective, 2 somewhat effective , 3 effective, 4 most effective.

Table 7b. Perception of Effectiveness in Spending Taxes (Percentages)

Question 4	1 less	2	3	4	5 more	tot
	#	#	#	#	#	
State Gov't ^a	45.0	25.7	15.2	14.1		100
County Gov't ^a	14.9	40.7	30.8	13.6		100
City Gov't ^a	18.5	30.5	34.1	16.8		100
School & Other ^a	27.3	20.2	16.3	36.2		100

a. 1 least effective, 2 somewhat effective , 3 effective, 4 most effective.

Table 8. Preferences in Services

Question 3	reduce service	increase revenue	total	reduce service	increase revenue
	#	#	#	%	%
Roads & Bridges	162	413	575	28.2	71.8
K-12 Education	168	415	583	28.8	71.2
Higher Ed.	275	304	579	47.5	52.5
Environment	324	260	584	55.5	44.5
Corrections	348	232	580	60.0	40.0
Ec. Growth	372	212	584	63.7	36.3
Social Service	442	137	579	76.3	23.7

Table 9. Preferences for Dealing with Reduced Property Taxes

Question 10	#	%
Red. Gov't Spending	417	70.1
Inc. Sales Tax	52	8.7
Inc. Income Tax	10	1.7
Exp. Users Fees	53	8.9
Do not Believe	51	8.6
Other	12	2.0
Total	595	100.0

IDAHO RESIDENT ATTITUDE
SURVEY
STATE TAX POLICY AND FINANCE

SECTION A - GENERAL

1. In general, do you have adequate information about Idaho tax policy as it relates to each of the following: (Please circle the number which best illustrates the level of information).

	Information				
	Not Adequate	Adequate	Adequate	Highly Adequate	Highly Adequate
Local Property Tax	1 129	2 125	3 245	4 49	5 42
General Sales Tax	1 95	2 118	3 258	4 64	5 55
State Personal Income Tax	1 117	2 134	3 247	4 47	5 44
State Corporate Income Tax	1 264	2 144	3 127	4 17	5 20

2. As a taxpaying resident, how would you rank the following taxes in terms of fairness. Use each of the following numbers only once.

Least Fair = 1
Somewhat Fair = 2
Fair = 3
Most Fair = 4

	1	2	3	4
Local Property Tax	269	161	119	39
General State Sales Tax	43	102	202	241
State Personal Income Tax	98	202	197	85
State Corporate Income Tax	120	178	157	76

Table 10a. Preferences in Local Option Taxes (Numbers)

Question	1 less	2	3	4	5 more	tot
	#	#	#	#	#	
6. Use Fees ^a	55	252	267			574
7. Sales Tax ^b	251	142	155	45		593
8. Income Tax ^b	351	165	60	18		594
9. Rev. Sharing ^b	68	137	293	71		569

a. 1 decrease %, 2 stay same, 3 increase %

b. 1 strongly oppose, 2 oppose, 3 favor, 4 strongly favor

Table 10b. Preferences in Local Option Taxes (Percentages)

Question	1 less	2	3	4	5 more	tot
	%	%	%	%	%	
6. Use Fees ^a	9.6	43.9	46.5			100
7. Sales Tax ^b	42.3	23.9	26.1	7.6		100
8. Income Tax ^b	59.1	27.8	10.1	3.0		100
9. Rev. Sharing ^b	12.0	24.1	51.5	12.5		100

a. 1 decrease %, 2 stay same, 3 increase %

b. 1 strongly oppose, 2 oppose, 3 favor, 4 strongly favor

IDAHO RESIDENT ATTITUDE
SURVEY
STATE TAX POLICY AND FINANCE

SECTION A - GENERAL

1. In general, do you have adequate information about Idaho tax policy as it relates to each of the following: (Please circle the number which best illustrates the level of information).

	Information				
	Not Adequate	Adequate	Adequate	Adequate	Highly Adequate
Local Property Tax	1 129	2 125	3 245	4 49	5 42
General Sales Tax	1 95	2 118	3 258	4 64	5 55
State Personal Income Tax	1 117	2 134	3 247	4 47	5 44
State Corporate Income Tax	1 264	2 144	3 127	4 17	5 20

2. As a taxpaying resident, how would you rank the following taxes in terms of fairness. Use each of the following numbers only once.

Least Fair = 1
Somewhat Fair = 2
Fair = 3
Most Fair = 4

	1	2	3	4
Local Property Tax	_____ 269	161	119	39
General State Sales Tax	_____ 43	102	202	241
State Personal Income Tax	_____ 98	202	197	85
State Corporate Income Tax	_____ 120	178	157	76

Table 10a. Preferences in Local Option Taxes (Numbers)

Question	1 less	2	3	4	5 more	tot
	#	#	#	#	#	
6. Use Fees ^a	55	252	267			574
7. Sales Tax ^b	251	142	155	45		593
8. Income Tax ^b	351	165	60	18		594
9. Rev. Sharing ^b	68	137	293	71		569

a. 1 decrease %, 2 stay same, 3 increase %

b. 1 strongly oppose, 2 oppose, 3 favor, 4 strongly favor

Table 10b. Preferences in Local Option Taxes (Percentages)

Question	1 less	2	3	4	5 more	tot
	%	%	%	%	%	
6. Use Fees ^a	9.6	43.9	46.5			100
7. Sales Tax ^b	42.3	23.9	26.1	7.6		100
8. Income Tax ^b	59.1	27.8	10.1	3.0		100
9. Rev. Sharing ^b	12.0	24.1	51.5	12.5		100

a. 1 decrease %, 2 stay same, 3 increase %

b. 1 strongly oppose, 2 oppose, 3 favor, 4 strongly favor

3. The following are seven major service areas of state government. If circumstances required either increasing revenues or reducing services, which one response would you choose in each of the following areas?

A. Education (K-12):

168 reduce services

or

415 increase revenues

B. Post
Secondary
Education:

275 reduce services

or

304 increase revenues

C. Environmental
Quality: (services intended to limit pollution of the physical
environment)

324 reduce services

or

260 increase revenues

D. Economic
Growth: (services intended for economic growth and business
recruitment)

372 reduce services

or

212 increase revenues

E. Social Services (social service programs for selected populations)

442 reduce services

or

137 increase revenues

3. continued...

F. **Infrastructure:** (improvements to roads, bridges, etc.)

1162 reduce services

or

413 increase revenues

G. **Corrections:** (State prison system)

348 reduce services

or

232 increase revenues

4. Which level of state and local government do you feel is most effective in spending your tax dollars. Use each of the following numbers only once.

Least Effective = 1
Somewhat Effective = 2
Effective = 3
Most Effective = 4

		1	2	3	4
1. State government	_____	261	149	88	82
2. County government	_____	87	237	179	79
3. City government	_____	106	176	197	97
4. Special tax districts (i.e., school, recreation, library, highway, irrigation)	_____	158	117	94	209

5. From the list provided, please check which groups have provided information to you about state taxes. (Check as many as apply).

State Tax Commission	_____	<u>Yes</u> 249	<u>No</u> 347
Idaho Property Owners Association	_____	153	441
Media	_____	464	130

Survey Continued on the Back of the Page

5. continued ...

	<u>Yes</u>	<u>No</u>
Private Financial Advisor or Accountant	228	368
Associated Taxpayers of Idaho	74	521
Locally Elected Officials	129	464
Idaho Legislature/ Governor	114	479
Idaho colleges and Universities	70	523
Other, please specify	37	553

6. Government in Idaho gets about 29% of its money from user fees, 26% from personal and corporate income taxes, 24% from property taxes, and 21% from sales taxes. Please indicate whether you would like these percentages to stay the same, decrease, or increase by circling the corresponding number for each of the following revenue sources.

	Decrease %	Stay Same	Increase %
User Fees	1 55	2 252	3 267
Personal Income Taxes	1 226	2 334	3 25
Corporate Income Taxes	1 75	2 239	3 250
Property Taxes	1 350	2 227	3 11
Sales Taxes	1 89	2 331	3 164

7. Do you favor or oppose allowing Idaho counties and cities to impose a local option sales tax subject to local voter approval. Please circle the number representing your view.

1	2	3	4
Strongly Oppose	Oppose	Favor	Strongly Favor
251	142	155	45

8. Do you favor or oppose allowing Idaho counties and cities to impose a local option income tax subject to local voter approval. Please circle the number representing your view.

1	2	3	4
Strongly Oppose	Oppose	Favor	Strongly Favor
351	165	60	18

9. Do you favor or oppose allowing cities and counties to receive additional revenues by increasing the local revenue sharing program from the state sales tax.

1	2	3	4
Strongly Oppose	Oppose	Favor	Strongly Favor
68	137	293	71

10. If it became necessary for government to deal with a decrease in revenue which was a result of the property tax limitation, what would your preference be in dealing with the loss of money? Please circle the one that represents your strongest preference.

- 417 A. Reduce Government Spending
 52 B. Increase Sales Tax Revenue
 10 C. Increase Income Tax Revenue
 53 D. Expand User Fees
 51 E. Do not believe there will be a decrease in revenue
 12 F. Other (please list) _____

SECTION B - PROPERTY TAX

11. There is a current effort in Idaho to limit property taxes to 1% of the market value of property. Would you favor or oppose such a plan? Please circle the number representing your view.

1	2	3	4
Strongly Oppose	Oppose	Favor	Strongly Favor
67	120	202	196

12. If the one percent initiative were enacted in Idaho do you think the amount of money to run the government and provide public services would (please circle one answer)

1	2	3	4	5
Decrease a Great Deal	Decrease Slightly	Remain the Same	Increase Slightly	Increase a Great Deal
94	248	174	45	18

SECTION C - SALES TAX

13. If more money were to be raised from the sales tax how would you rate the following alternatives?

	No Support	Slight Support	Moderate Support	Strong Support	Don't Know
A. Raise rate from 5% to higher rate	1 297	2 113	3 107	4 58	5 11
B. Extend the tax to include personal consumption services (auto repair, haircuts, dry cleaning)	1 310	2 95	3 99	4 73	5 10
C. Extend the tax to include business consumption services (construction labor, professional & health)	1 349	2 88	3 73	4 57	5 20
D. Extend the tax to eliminate exemptions for production equipment and supplies, motor fuels, electricity, etc.	1 292	2 70	3 112	4 92	5 21

SECTION D - INCOME TAX

14. If more money had to be raised from state income taxes how would you rate your support for each of the following alternatives?

	No Support	Slight Support	Moderate Support	Strong Support	Don't Know
A. Raise taxes on individuals in lower income categories	1 471	2 59	3 34	4 12	5 5
B. Raise taxes on individuals in middle income categories	1 386	2 120	3 61	4 10	5 6

14. continued ...

	No Support	Slight Support	Moderate Support	Strong Support	Don't Know
C. Raise taxes on individuals in higher income categories	1 136	2 90	3 139	4 211	5 3
D. Raise taxes on individuals at same rate regardless of income level	1 248	2 96	3 96	4 121	5 16
E. Increase corporate income tax rate	1 126	2 104	3 145	4 179	5 21
F. Other (please list) _____	1 8	2 1	3 1	4 59	5 1

15. If you would like to make any other comments related to Idaho's tax policy or need for tax reform please do so.

Demographics:

16. What is your gender?

416 Male 179 Female

17. What is your age? (check one)

9 18-20 39 21-30 131 31-40
155 41-50 116 51-60 147 61+

18. Are you a registered voter?

555 yes 31 no 9 don't know

19. How many years have you resided in Idaho?

60 a. less than 5 years 39 c. 11-15 years 403 e. 21 and over
48 b. 6-10 years 45 d. 16-20 years

20. Do you own or rent the home you live in? (circle letter)

542 a. own 50 b. rent

21. How many years of education have you completed? (circle letter)

36 a. less than high school 117 d. college graduate (BA, BS)
139 b. high school graduate 67 e. post-graduate degree, (MA, Ph.D)
235 c. some college or associate degree

1 - 64 | 6 - 27
2 - 244 | 7 - 12
3 - 98 | 8 - 3
4 - 86 | 9 - 0
5 - 44 | 10 - 1

22. Including yourself, how many people reside in your household? _____

23. What was your total household income before taxes and expenses in 1992?

20 a. under \$9,999 109 e. \$40,000-49,999 8 i. \$80,000-89,999
94 b. \$10,000-19,999 50 f. \$50,000-59,999 7 j. \$90,000-99,999
98 c. \$20,000-29,999 32 g. \$60,000-69,999 24 k. \$100,000+
97 d. \$30,000-39,999 34 h. \$70,000-79,999

24. Are you currently working?

429 a. yes
166 b. no (answer question #25.)

25. If you are not working, are you:

3 a. a full-time student 4 d. not working due to (bad weather, strikes, or layoffs)
20 b. a full-time homemaker 11 e. unemployed
129 c. retired

26. What county do you currently reside in? Please write in answer below.

See Frigiditas county

END OF SURVEY
THANK YOU FOR YOUR TIME