Howard Jarvis' Legacy? Assessing Anti-Tax Initiatives in the American States

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Abstract

Anti-tax ballot initiative campaigns have come a long way since Howard Jarvis paved the way in 1978 with Proposition 13. While scholars have devoted considerable attention recently to the fiscal and policy impact of tax-related ballot initiatives, this paper instead examines how anti-tax measures come to be placed before the general public for popular votes. In critically assessing how six anti-tax measures were placed on statewide ballots in 1996, I question the conventional wisdom that tax limitation ballot initiatives are somehow populist undertakings. While tax crusaders continue to draw on populist themes and use populist rhetoric, as Jarvis did more than two decades ago, there were several important differences among the sponsors of these 1996 anti-tax measures, including their organizational history, professionalization, membership, and financial support. Despite these differences, though, all six measures had substantial support from vested special interests and were only in the most limited sense grassroots endeavors.

Introduction

During the spring of 1978, tax crusader Howard Jarvis energized Californians with his crass rallying cry: "I'm mad as hell, and I'm not going to take it any more." Perhaps more than any other ballot measure subject, anti-tax citizen initiatives have embodied the populist spirit in American politics (Citrin 1996; Smith 1998a; 1999). Since the passage of Jarvis' Proposition 13 in California in June 1978, measures limiting taxes and government spending have caused election day tremors in nearly all of the twenty four states permitting the initiative process. Between 1978 and 1999, voters in these states considered 86 statewide anti-tax measures abolishing, cutting, or limiting taxes; voters approved 41 of the measures (48%) (Piper 2000).

While several scholars have devoted considerable attention recently to the impact of tax-related ballot initiatives on public policy (Lascher, et al., 1996; Matsusaka 1995; Zax 1989; Tolbert 1998; Gerber, et al. 2001), the purpose of this essay is not to assess the outcomes of tax and spending limitation initiatives. Rather, it is to examine how anti-tax measures come to be placed before the general public for a popular vote. I offer a detailed examination of the six state-level anti-tax ballot initiatives that voters considered in 1996.[1] Voters in four states – California, Florida, Nevada, and Oregon – approved their anti-tax measures, while voters in Idaho and Nebraska rejected theirs.[2]

An investigation into the plebiscitary process brings into question the conventional wisdom that tax limitation ballot initiatives are somehow "grassroots causes" (Citrin 1996), "majoritarian" efforts (McCuan, et al. 1998), or "citizen" (Gerber 1999) undertakings. Practitioners of direct democracy, as well as many journalists (Wicker 1978; Kuttner 1980; Adams 1984; Schwadron and Richter 1984; Edsall 1991; Broder 1997) and scholars (Sears and Citrin 1982; Lo 1990; Kazin 1995) who study ballot measures, often assume that tax limitation ballot measures are products of broad-based, grassroots movements. For example, Citrin (1996: 290) contends that direct democracy, in contrast to representative democracy which is bogged down by entrenched professional politicians and special interests, "expresses a positive yearning for voice – for the chance to be heard and to participate." According to this conventional wisdom, tax limitation measures are generally understood to be the product of grassroots citizen groups that mobilize fellow citizens to support their cause. The tax crusaders who back these measures contend that their citizen initiatives are grassroots endeavors and will return power to the people by curbing the taxing and spending authority of their state and local governments.

Yet anti-tax ballot measures are far less populist, grassroots-driven, and democratic than is generally assumed. While tax crusaders and their supporters frequently draw on populist rhetoric, most tax limitation measures are underwritten, both financially and organizationally, by vested special interests (Smith 1998a; 1998b). Of course, not all tax limitation ballot initiatives are the same, especially with respect to the sponsoring organizations who are behind them. There are important differences, subtle and not so subtle, among the sponsoring groups of these measures. The investigation of six anti-tax initiatives from 1996 not only reveals some of the more obscure aspects of the initiative process, but also the role of special interests in supposedly populist anti-tax ballot campaigns.

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[1] There were six other tax-related measures on statewide ballots in 1996 that did not explicitly deal with abolishing, cutting, or limiting taxes. Four measures were defeated: Oregon's Measure 46 would have counted non-voters, as "no" voters on tax measures; California's Proposition 217 would have increased taxes on the top income tax brackets; Colorado's Amendment 11 would have eliminated property tax exemptions for religious and nonprofit organizations; Florida's Measure 4 would have established a fee on everglade sugar production. Two measures were approved by voters: Oregon's Measure 44, which increased the state's tobacco tax, and Missouri's Measure 8, which extended or 10 years a sales and use tax for soil and water conservation, state parks and historic sites and for payments in lieu of property taxes for park land for 10 years a sales and use tax (Initiative and Referendum Institute 2001).

[2] Voters in Oklahoma (Referendum 676) and South Dakota (Amendment B) passed tax limitation referendums in 1996, which were placed on the ballots by their legislatures. Overall in 1996, citizens in twenty-two states voted on a total of 90 statewide ballot initiatives, the most in the nation since 1914 (Schmidt 1989; Ayres 1996). Voters in Colorado rejected Amendment 11, a measure that would have taxed charitable organizations. Although tax-related, Amendment 11 was not an anti-tax measure.

A Comparison of the 1996 Anti-Tax Measures: Aggregate Expenditures

Aggregate spending levels are commonly used by scholars and journalists to gauge the support as well as predict the success or failure of ballot initiatives (Magleby 1984; Schmidt 1989; Zisk 1987; Gerber 1999). Unfortunately, aggregate level measures do not necessarily reflect the underlying mechanics of the initiative process. Aggregate measures of campaign expenditures may be very reliable, but they often lack validity when it comes to explaining popular support for measures. As such, aggregate expenditure levels are only a partial, and often invalid, measure of the initiative process. With just a quick examination of the aggregate spending levels, it becomes quite clear that there is tremendous variation among the six tax limitation ballot initiatives. (See Table 1) While convenient and accessible, aggregate expenditure measures have at least three limitations when it comes to explaining initiative outcomes.

Table 1: Aggregate Expenditures, Proponents and Opponents, 1996

State	Ballot Number	Proponents	Opponents	P : O $ Ratio	Spending	> $ Wins	Vote
CA	Proposition 218	$2,723,302	$671,886	4 : 1	One-sided Pro	Yes	Pass
FL	Amendment 1	$692,677	$0	N/A	One-sided Pro	Yes	Pass
ID	Proposition 1*	$140,673	$225,549	1 : 1.6	Two-sided	Yes	Fail
NE	Initiative 412	$914,536	$732,692	1.3 : 1	Two-sided	No	Fail
NV	Question 11	$11,655	$0	N/A	Low	Yes	Pass
OR	Measure 47	$852,712	$1,898,788	1 : 2.2	One-sided Con	No	Pass

First, even though most scholars point to campaign expenditures as the major reason for why measures pass or fail, the conclusion that "money matters" is somewhat misleading, as aggregate spending levels of initiative campaigns do not take into account the great disparity between states with regard to the amount of expenditures needed to wage an effective campaign. With respect to the six 1996 tax limitation measures, the side spending the most won four of the six elections. In terms of overall expenditures, the spending by the groups supporting and opposing the six measures ranged from a high of $3,395,168 in California to a low of $11,655 in Nevada. On average, the proponents of the measures outspent their opponents, giving them a distinct financial advantage during their campaigns. Opponents, on average, spent $588,149, which was only 63% of what the backers of the measures spent on average ($889,259). However, the aggregate spending levels do not take into account the pre-election costs proponents bear to qualify their measures on the ballot. They also do not necessarily reflect the kinds of spending strategies of the groups supporting and opposing the measures. Because of these and still other factors, aggregate expenditure measures may brush over deeper explanations for why ballot initiatives are approved or rejected by the voters.

Second, the affect of "one-sided" spending in ballot campaigns is well documented (Zisk 1987; Magleby 1984; Lowenstein 1982; Shockley 1980; Lee 1978). Yet the findings from the six tax limitation cases directly challenge these earlier studies. Significant one-sided spending exists when one side spends at least $250,000 and spends more than twice as much as the other side (Lowenstein 1982: 511). In half of the 1996 anti-tax measures, significant one-sided spending existed. All three of measures -- Proposition 218 in California, Amendment 1 in Florida, and Measure 47 Oregon -- were successful on election day.[3] Contrary to previous studies that have found that one-sided affirmative spending has little impact on initiative outcomes, whereas one-sided negative spending has a decisive impact, the two measures where the proponents significantly outspent their opponents passed (in California and Florida), as did the one measure in which the proponents were significantly outspent by their opponents (in Oregon). In concert with previous research on tax limitation measures (Smith 1998a; Sears and Citrin 1982), these three "deviant"

[3]Question 11 in Nevada, which also passed, does not qualify as a significant one-sided spending campaign although the proponents spent more than twice as much as their opponents; the proponents only spent a total of $11,655 in 1996.

(Zisk 1987) cases seem to be the norm for one-sided tax limitation campaigns. Why are tax limitation measures statistical outliers? As is discussed later, variables other than aggregate expenditure levels, such as the type and timing of campaign contributions, the history and longevity of the sponsoring groups, and the professionalization of the proponents and opponents, may have a pronounced influence on the outcomes of tax limitation ballot measures.

Third, with respect to “two-sided” spending campaigns -- where expenditures are fairly even between proponents and opponents -- the two tax limitation measures that fall into that category (in Idaho and Nebraska) were both struck down by voters. As other scholars have discovered (Zisk 1987; Magleby 1984; Lowenstein 1982), there seems to be a correlation between fairly even spending between sides and the defeat of an initiative; equal spending tends to benefit opponents of ballot measures. While there is no reason to doubt this finding, it is important to note that there were virtually no similarities between the campaigns run by the victorious opponents of the defeated measures in Idaho and Nebraska. Why, then, should the aggregate levels of expenditures of the two campaigns have any bearing on the outcome of the elections? Attributing the defeat of the two measures to equivalent levels of spending seems to have little theoretical grounding.

Although aggregate level measures allow us to generalize about the initiative process fairly easily, they unfortunately tell us little about the underlying processes of direct democracy. In particular, aggregate expenditures do little to expose the supposedly populist and grassroots nature of anti-tax measures. Aggregate data may reveal the wide disparity in spending between proponents and opponents of ballot measures, buy they only deal with part (and perhaps not a very important part) of the initiative process.

The 1996 Anti-Tax Measures: Substantive Similarities and Differences

The previous examination of the aggregate spending levels of the six measures reveals little about the politics, much less the process, of the six anti-tax measures. For starters, the initiatives were substantively dissimilar. The six initiatives can be neatly divided into two categories, with three in each category: 1) property tax relief and reduction measures; and 2) majority or supermajority approval of new taxes by either voters or elected officials. (See Table 2) Only one of the three property tax limitation measures was approved by the voters in 1996. Oregonians passed Measure 47, a constitutional amendment cutting property taxes and limiting annual property tax increases, by a slim margin of 52 to 48%. In sharp contrast, though, voters in Idaho (Proposition 1) and Nebraska (Initiative 412), soundly rejected similar property tax reduction measures by votes of 37 to 63% and 25 to 75% respectively. On the surface these three measures dealt with similar issues, but as will become quite clear, the initiative campaigns and the groups behind them differed enormously. Of the three citizen initiatives requiring voter (or legislative supermajority) approval for new taxes, voters passed the measures in California (Proposition 218), Florida (Amendment 1), and Nevada (Question 11) by wide margins. Nearly 57% of the voters authorized Proposition 218 in California; 69% of the voters in Florida and 70% of the voters in Nevada approved their tax-restraint measures. While all three measures were successful on election day, the initiative campaigns had little in common.

Table 2: Substance of the 1996 Tax Limitation Initiatives

State	Ballot Number	Substance of the Tax Limitation Measure	Vote Outcome
California	Proposition 218	Require Majority Voter Approval for Local Government Taxes and Fees	Pass: 57% to 43%
Florida	Amendment 1	Require Supermajority (2/3) Popular Vote for New State Taxes or Fees	Pass: 69% to 31%
Idaho	Proposition 1	Limit Property Taxes to 1% of Assessed Value	Fail: 63% to 37%
Nebraska	Initiative 412	Cut Property Taxes by 30%	Fail: 75% to 25%
Nevada	Question 11	Require Supermajority (2/3) Legislative Vote for New State Taxes or Fees	Pass: 70% to 30%
Oregon	Measure 47	Reduce Property Taxes and Limit Annual Increases to 3%	Pass: 52% to 48%

Differences among Supporters of Tax Limitation Measures

There is tremendous variation among the groups who sponsored the six anti-tax measures. The groups behind the measures differed in terms of their: 1) history and longevity; 2) membership; 3) professionalization; 4) type of financial support and timing of contributions. Yet quantitative studies tend only to examine the aggregate spending of the groups for and against a measure. While this variable is undoubtedly important, other variables may have a greater impact on the electoral outcome of ballot initiatives. Veteran tax crusaders speak freely about how money is not the only variable that influences initiative elections (Biddulph 1997; Rankin 1998; Fox 1998). They readily talk about how they have modified their campaign strategies based on their experiences. They have worked their way along the learning curve of how to run a successful ballot initiative campaign. Furthermore, they mention how their organizational and campaign strategies are influenced by their membership levels and the participation of their members and volunteers during the campaigns. Each of these variables can have a pronounced impact on the outcome of a ballot campaign.

History and Longevity

At the time of the 1996 elections, the proponents of the six tax limitation measures could be broken down into three categories in terms of their history and longevity: 1) veteran; 2) up-and-comer; and 3) *ad hoc*. (See Table 3) By far, the most seasoned tax limitation group was California's Howard Jarvis Taxpayers Association (HJTA). Joel Fox, the then president of the Los Angeles-based organization, was veteran of tax-related ballot initiatives. Although HJTA was incorporated in 1986, its roots went back to 1979, when its predecessor, the California Tax Reduction Movement (CTRM), was created in 1978 by Jarvis following the passage of Proposition 13. Jarvis's own tax limitation efforts date back to the mid-1960s, when he headed the United Organizations of Taxpayers (UOT). Jarvis hired Fox as his personal assistant in 1979. Upon the death of Jarvis in 1986, Fox took over the reigns of the organization and changed the name to HJTA (Fox 1998). During his apprenticeship under Jarvis and then during his tenure as president, Fox led nearly a dozen statewide initiatives, and the organization was the most stable and celebrated of all the state-level anti-tax citizen groups in the country.

Table 3: History of 1996 Tax Limitation Initiative Sponsors

State	Ballot Initiative Sponsor	History	Established
CA	Howard Jarvis Taxpayers Association	Veteran	1986 (1979)
FL	Tax Cap Committee	Up-and-Comer	1993
ID	Idaho State Property Owners Association	Veteran	1978
NE	Citizens for Responsible Tax Policy	Ad Hoc	1995
NV	Restrain Taxes in Nevada	Ad Hoc	1996 (1994)
OR	Oregon Taxpayers United	Up-and-Comer	1993

Another organization with a long history of involvement in state tax-related issues was the Idaho State Property Owners Association (ISPOA). ISPOA was incorporated in 1978 following the earth-shattering passage of Proposition 13 in California earlier that year. In November 1978, the group successfully pushed through a statewide property tax limit ballot measure modeled after Jarvis's initiative (Rankin 1998). At the time, the organization was lead by Ron Rankin, a 68-year-old veteran of numerous tax-related citizen initiatives who possessed a wealth of knowledge about taxation issues in Idaho. A sister anti-tax group in the state, Idahoans for Tax Reform (ITR), played a minor role in ISPOA's failed 1996 property tax cut campaign. However, the founder of ITR, Laird Maxwell, used the campaign to position himself to become a more pivotal player in future anti-tax campaigns.

Two of the other sponsoring organizations were relative newcomers to the anti-tax crusade, but they quickly became major players in their state capitals. In Oregon, Bill Sizemore headed Oregon Taxpayers

United (OTU); in Florida, David Biddulph shepherded the Tax Cap Committee (TCC). Sizemore and Biddulph had been crusading for tax reforms in their respective states since the late-1980s, although their organizations were not incorporated until 1993. Both tax crusaders have been compared to Bill Clinton, and both men were masters at turning a populist phrase. When informed that a group of city attorneys in Oregon were considering a legal challenge to his vaguely-worded Measure 47, Sizemore took a swing at government elites, saying, "It's predictable that the politicians of this state, the government class, would attempt to use any trick or maneuver possible to overthrow the will of the people" (Portland 1996). Similarly, during the 1996 initiative campaign, Biddulph toured the state for several months in a slogan-covered Winnebago. On the eve of his 1996 victory, Biddulph declared how his measure was "a healthy dose of democracy" (Hirth 1996). These two up-and-comers have become power brokers, and they command the attention, if not the respect, of their elected state and local officials (Goldberg 1997; Wallsten 1996; Smith 1998b).

There was a major difference between the firmly incorporated tax limitation organizations in California and Idaho, the recent but impressive development of the groups in Oregon and Florida, and what can only be understood as the *ad hoc* groups in Nebraska and Nevada. In stark contrast to the four established groups, the group behind the property tax limitation measure in Nebraska and the group sponsoring the supermajority measure in Nevada were merely temporary political committees created strictly to promote the measures in the November elections. Neither group had a formal organizational structure and both were disbanded immediately following the 1996 elections. It is almost fatuous to compare the history and longevity of the sponsoring groups in these two states with the groups that were behind the measures in the other four states. In Nebraska, a bizarre amalgam of teachers and farmers came together in 1995 to sponsor the property tax limitation measure, as well as a companion measure (Initiative 411) that would have required the state to revamp its system of school finance and make public education a "paramount duty." The co-chairs of the sponsoring political committee, Citizens for Responsible Tax Policy (CRTP), were officers with the Nebraska State Education Association and the Nebraska Farm Bureau Federation.

In Nevada, the group Restrain Taxes in Nevada (RTN), headed by Randell Thompson, technically sponsored Question 11, known as the Gibbons Tax Restraint Initiative in 1996. The real force behind the supermajority measure, though, was Jim Gibbons, a former Nevada state assemblyman who is now serving as a member of the US House of Representatives. In 1994, Gibbons successfully organized a group to placed Question 11 on the ballot, using the measure as a "self-promotion" (Citrin 1996: 183) tool to advance his stature in the gubernatorial race that year. Because Nevada law requires voters to pass an identical citizen initiative in two successive elections, the campaign for the supermajority measure actually commenced in 1994. During the 1996 ballot campaign, Gibbons was concentrating primarily on winning a seat in Congress and was not formally involved in the campaign for the ballot measure in his name.

Membership

The six sponsoring groups can also be broken down into three categories according to their membership. California's HJTA had no peers with regard to the actual size of its membership, and it was the only group of the six that could be classified as a legitimate grassroots organization. Between 1986 and 1996, the dues-paying membership of HJTA fluctuated between 100,000 and 300,000; in 1996, it claimed roughly 135,000 members. Although the organization had a set scale of dues, there were many exceptions. Fox (1998) said that the organization usually solicited annual dues ranging between $15 and $25, but if someone gave $5 every 18 months, he or she was counted as a member. On the other hand, if someone gave $50 or $100 to HJTA, the next mailing would indicate that the annual membership dues were that amount. The membership of the organization was primarily made up of retirees and senior citizens, and membership tended to swell during the years when the group was sponsoring an initiative. The proportionate size of HJTA's membership was also impressive. One out of every 239 California residents belonged to HJTA in 1996. (See Table 4)

Table 4: Membership of Initiative Sponsors, 1996

State	Ballot Initiative Sponsor	1996 Members	Member: Population	Type

			Ratio	
CA	Howard Jarvis Taxpayers Assoc.	135,000	1:239	Grassroots
FL	Tax Cap Committee	10,000	1:1465	Artificial-Turf
ID	Idaho State Property Owners Assoc.	1,000	1:1210	Artificial-Turf
NE	Citizens for Responsible Tax Policy	0	N/A	Shell
NV	Restrain Taxes in Nevada	0	N/A	Shell
OR	Oregon Taxpayers United	18,000	1:180	Artificial-Turf

The groups in Florida, Idaho, and Oregon fall into a second category, labeled artificial-turf groups. The political profiles of Sizemore in Oregon and Biddulph in Florida became quite lofty following the passage of their tax limitation measures in 1996. Yet, the number of paid members belonging to their organizations remained relatively small (18,000 in Sizemore's OTU and only 10,000 in Biddulph's TCC in 1996). When the relative size of the state is taken into consideration, OTU had a much better membership to population ratio (1/180) than does TCC (1/1465), and the Oregon group even surpassed that of HJTA (1/239). In 1996, both OTU and TCC counted as a member anyone who has made a contribution, even as little as $1, over the last two years. In Idaho, the membership of the ISPOA was seriously waning in the mid-1990s. The number of paid members belonging to the organization dwindled to roughly 1,000 in 1996, and the membership to population ratio fell to 1/1210. (In contrast, Maxwell's ITR had no members.) With its string of recent property tax limitation initiative defeats in 1992, 1994, and 1996, the organization, according to Rankin (1998), was "losing enthusiasm." As with Sizemore and Biddulph, though, Rankin firmly believed that he was presiding over genuine grassroots organization. A closer examination of the type of organizational and financial support these three groups draw on (discussed in the following section), brings this populist claim into question.

The *ad hoc* political committees that advanced the measures in Nebraska and Nevada comprise a third category: shell organizations. Neither of the measures was sponsored by a permanent anti-tax group with its own independent membership. Although both states have active anti-tax organizations (Smith 1998a), those organizations were not directly involved in the 1996 initiative campaigns. As such, neither of the groups are categorized as grassroots organizations.

Professionalization

Not surprisingly, there was also tremendous variation across the six sponsoring groups with respect to their professionalism. The professionalism of the groups can be gauged along several dimensions: total expenditures; paid staff; paid consultants; and paid signature gatherers. (See Table 5) Obviously, these variables fluctuate year-to-year, as initiative campaigns heat up and cool down. The data analyzed here are from the 1996 campaign expenditure filings with the six Secretary of State offices.

Table 5: Professionalization of Proponents, 1996

Sponsor	Type of Organization	Total Expenditures	Leader's Salary	Paid Staff	Outside Consultants	Paid Signatures
HJTA	Professional	$2,723,8815	$100,000*	8.5	$1,720,881	$550,670
TCC	Professional	$692,677	$54,000	3	$122,409	$1,000,000^
ISPOA	Volunteer	$92,008	$0	0	$0	$38,420
ITR	Volunteer	$48,345	$9,417	1	$71	$0
CRTP	Semi-pro	$908,050	$45,000	1	$65,285	$169,417
RTN '96	Volunteer	$11,655	$2,300	1	$7085	$0
Gibbons '94	Volunteer	$112,581	$0	1	$36,570	$53,960
OTU	Semi-pro	$903,212	$3,722	3*	$100,819	$100,000*

At the non-professional ("voluntary") end of the professionalization spectrum was the Idaho State Property Owners Association and Restrain Taxes in Nevada. Rankin's ISPOA relied wholly on volunteer labor during the initiative campaign, but it did pay a signature collection firm, National Voter Outreach, based in Carson City, NV, $38,420 to help qualify the measure for the 1996 ballot. Rankin, the chairman of the group, did not draw a salary during the campaign, and the group did not hire any outside campaign consultants during 1996. Rankin's group spent a total of $92,008 in 1996; Maxwell's group, Idahoans for Tax Reform (ITR), spent $48,345. Maxwell paid a printing company $71, and he paid himself a $9,417 "consulting fee" for his work on the campaign between August and October 1996.

More professional, but still a small-time operation, was the *ad hoc* anti-tax group in Nevada. In 1996, Thompson, the director of RTN, paid himself a $2,300 "consulting" fee to run the fall campaign. Thompson hired no outside campaign consultants, but paid Wirthlin Worldwide $6,950 to conduct a poll and spent $135 for a direct mailing. Thompson's group spent only $11,655 during its year-long existence. Because of Nevada's initiative law, Question 11 had qualified automatically for the 1996 ballot by virtue of the affirmative vote on the same measure in 1994, so no signature gathering was necessary. In 1994, Gibbons, the original sponsor of the initiative, spent a total of $112,581 on his campaign. That year, Gibbons paid signature gathers $53,960 to place his measure on the ballot and $36,570 to campaign consultants.[4]

Toward the middle of the professionalization spectrum ("semi-pro") was Oregon Taxpayers United and Citizens for Responsible Tax Policy in Nebraska. In Oregon, Sizemore's organization relied on hundreds of volunteers, but also hired several consultants -- including lawyers, pollsters, and direct mail professionals -- to help secure the measure on the ballot and orchestrate the campaign in the fall. While Oregon law does not require political campaign organizations to report what functions individuals or firms perform for their payments, OTU made several consultant-related expenditures in 1996, including: $9,038 to American Mail-Well, $10,106 to Budget Mail, $15,910 to Documart, $9,965 to Labels & Lists, 13,824 to Concepts Marketing, Inc., $1,900 to Design Art, $13,588 to JLC, $8,000 to Byrne & Barrow, $18,489 to Reed/Harris Inc., for a total of $100,819. In addition, OTU spent $61,622 on postage and $29,989 on other business-related expenses. In terms of its staff, OTU made $106,275 in payments to 100 individuals and paid Express Temp Services another $1,043, presumably for collecting signatures and staffing the office. Sizemore, in contrast to some of the other big-time tax crusaders, was paid only $3,722 during 1996. In sum, OTU spent $903,212 in 1996 to promote Measure 47.

In Nebraska, the *ad hoc* committee CRTP was professionally run by Randall Moody. Between September 1995 and November 1996, Moody was paid $45,000 to manage the unsuccessful property tax limitation campaign. His efforts were bolstered by an array of volunteers and in-kind services provided by the members of the Nebraska State Education Association, the Nebraska Farm Bureau Services, and the Center for Rural Affairs. In terms of its reliance on outside consultants, CRTP paid a legal firm, McGuire & Norby, $4,799 to draft the proposed constitutional amendment. In addition, CRTP paid $30,310 to Politics, Inc, based in Washington, DC, for political consulting; $16,200 to Cooper & Secrest Associates, based in Alexandria, VA, for a pre-election poll; and $13, 976 to Scott Anderson Group, based in Lincoln, NE, for focus group research. Moody paid The Petition Company of Lincoln, NE, $169,417 to qualify the measure for the ballot. Overall, CRTP spent $908,050 in 1996, and an additional $56,642 in 1995.

On the "professional" end of the professionalization spectrum was the Tax Cap Committee in Florida and the Howard Jarvis Taxpayers Association in California. Both organizations were highly professional at the time, although Fox's HJTA was a notch above the rest. In Florida, TCC spent $692,677 in 1996 to promote the group's supermajority tax limitation constitutional amendment. Between 1993 and 1997, TCC spent $4.8 million on its various ballot measure activities. In 1996, TCC had three employees on its payroll, including Biddulph. Biddulph paid himself $43,650 in 1996, which did not include the several thousand dollars he rung up in travel expenses. The other two employees, Phillip Steger and Barbara Ouellette were paid $18,603 and $15,820 over the same time period. In addition, TCC spent $6,728 on contract laborers. During 1996, TCC paid outside consultants $79,764, and paid Direct Mail Systems, based in Clearwater, FL, $42,645 to solicit contributions through the mail. TCC did not expend any money on signature petitioners in 1996, as the organization collected enough signatures in 1994 to qualify the measure, only to have it struck down at the time by the Florida Supreme Court. The measure, however, was reinstated for the 1996 ballot. When it qualified its tax limitation measure for the ballot in

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[4]Nevada law does not require campaign groups to name payment recipients.

1994, TCC relied on its own volunteers as well as National Voter Outreach (which it paid roughly $1 million) to collect 3.2 million signatures for four separate citizen initiatives it filed that year (approximately 800,000 signatures on each) (Biddulph 1997).

No other state-level tax limitation organization in the nation rivaled the professionalization of California's HJTA in 1996. HTJA was by far the largest tax limitation group in the country, with a storied history of successful ballot initiatives to help maintain its grassroots support. The organization had five permanent staffers in Los Angeles, including Fox, two assistants, a financial officer, and the organization's general counsel (who doubles as the secretary of the Board of Directors). In the state capital of Sacramento, the organization employed a full-time staff which included a secretary, a lobbyist, an attorney, and a part-time assistant. At the time, the organization had a federal political action committee (HJTA Federal PAC) as well as a California political action committee (HJTA PAC), which contributed money to federal and state political races, respectively. (Fox was paid $20,400 by HJTA PAC in 1996 for "professional management and consulting services.") The salaries of the employees were not publicly disclosed, however. In addition, HJTA has a standing direct mail contract with National Direct Marketing (NDM, formerly Butcher-Forde), located in Washington, DC. NDM maintained a branch office in Newport Beach, CA, which was dedicated solely to the direct mail fundraising activities of HJTA. Fox's organization paid NDM $540,833 in 1996 to run its direct mailing campaign. The Sacramento-based American Petition Consultants (APC) ran the group's massive petition drive in conjunction with NDM, which solicited signatures from HJTA members through the mail. HJTA paid APC $550,670 to qualify the measure for the November ballot. Besides NDM and APC, Fox's group paid 13 other consulting, polling, literature, advertising, and direct mail firms a total of $1,180,048 to promote its statewide initiative. The annual budget of HJTA in 1996 was roughly $5 million, according to Fox (1998). In 1996, HJTA spent a total of $2,723,302 on Proposition 218.

To follow up on a point made earlier, the reliance on aggregate expenditures to gauge the competitiveness of an election can be misleading, as the proponents of ballot measures often spend a substantial amount qualifying their measures for the ballots. On average, the proponents of the six measures spent 1.5 times more than their opponents in 1996, but when the cost of signatures is taken into account for the four groups that had to collect signatures in 1996, the sponsors spent only 1.1 times more than their opponents. A sizeable amount (18.5%) of the four proponents' expenditures went toward the petitioning of signatures and payments to lawyers to draft their initiatives. For example, 20% of HJTA's total expenditures in 1996 were allocated solely to pay APC to petition signatures. More significantly, Rankin's ISPOA spent more than a quarter of its budget to pay for signatures. Although it tapped teachers and farmers to collect some signatures, CRTP in Nebraska nevertheless spent nearly a quarter of its budget on paid signature gatherers. As a percentage of its expenditures, Sizemore's OTU spent less than 12% on paid signatures, the least amount of any of the proponents. (See Table 6)

Table 6: Proponents' (- Signature Costs) and Opponents' Total Expenditures, 1996

Ballot Number	Proponents' Expenditures	Proponents' Expenditures - Signature Cost	% Proponents' Budget on Signatures	Opponents' Expenditures	Proponents': Opponents' Expenditure Ratio
Proposition 218	$2,723,302	$2,172,632	20.2%	$671,886	3.2 : 1
Proposition 1	$140,673	$102,253	27.3%	$225,549	1 : 2.2
Initiative 412	$914,536	$745,119	18.5%	$732,692	1 : 1
Measure 47	$852,712	$752,712	11.7%	$1,898,788	1 : 2.5
Totals	$4,631,223	$3,772,716	18.5%	$3,528,915	1.06 : 1

Types of Financial Support and Timing of Contributions

When trying to understand the driving forces behind a ballot measure, an old adage serves well: *follow the money*. In order to do so, it is necessary to disaggregate campaign contributions to get a better sense of who is underwriting a group financially. In other words, it is important not only to examine how much money groups receive, but to analyze the type of money they receive and when they receive it. Who is contributing money to a campaign, how much, and when, are three of the best indicators of the dynamics of an initiative campaign. When comparing and contrasting the types and amounts of campaign contributions that the six supposedly populist, grassroots anti-tax groups received in 1996, several financial details stand out as being particularly conspicuous: 1) the high percentage of contributions for more than $100 from businesses as well as well-heeled individuals; 2) the high dollar amount of contributions from businesses and other vested interests; 3) the small number of contributions made by individuals; 4) the importance of raising money before July. In a couple of the cases, a handful of special interests or individuals accounted for well-over half the total amount the group received in 1996. (See Table 7 and Table 8)

Table 7: Total and Non-Individual Contributions to Sponsoring Groups, 1996

Sponsor	Total	Total >$100	% Total > $100	Business & Organization > $100	% Business & Organization > $100
HJTA	$2,772,275	$334,142	14.4%	$21,800	.9%
TCC	$538,277	$404,429	75.1%	$352,655	65.3%
ISPOA & ITR	$141,777	$119,436	84.2%	$46,509	38.9%
CRTP	$938,348	$919,936	98.0%	$914,536	97.5%
RTN	$11,655	$9,000*	77.2%	$0	0%
OTU	$947,936	$882,288	93.1%	$569,250	60.1%
Totals	$5,350,268	$2,669,231	49.9%	$1,904,750	35.6%

contributions > $500

Table 8: Individual Contributions to Sponsoring Groups, 1996

Sponsor	Total	Individual < $50	% Individual < $50	Timing of All Contributions
HJTA	$2,772,275	$1,980,225+	71.4%	41% Before July
TCC	$538,277	$38,673	7.8%	40% Before July
ISPOA & ITR	$141,777	$11,806	8.3%	26% Before July
CRTP	$938,348	$18,412+	1.9%	17% Before July
RTN	$11,655	$2,656*	22.8%	25% Before July
OTU	$947,936	$162,994+	17.2%	37% Before July
Totals	$5,350,268	$2,214,766	41.4%	31% Before July

Of the six sponsoring groups, Fox's HJTA stuck out as an aberrant case. HJTA, at least in 1996, was the only group out of the six *not* heavily dependant on corporate or special interest money. HJTA financed its campaign on the backs of its membership. The groups' 135,000 members contributed over $1 million by July, well before its opponents had even begun to organize. In part due to its dedicated members, in part due to its sophisticated direct mail scheme run by NDM, and in part due to its established and well-known crusade to safeguard Proposition 13, HJTA was able to draw its support almost exclusively from its individual members. Of the more than $2.7 million HJTA raised to advance Prop. 218 in 1996, $1,980,225 (71.4%) came in contributions of less than $50, nearly all of it from individuals. Only $334,142 (14.4%) of the total amount was given to HJTA in sums larger than $100; even more impressively, only $21,800 (.9%) of the total was received from businesses and other organizations in amounts over $50. Clearly, HJTA's 135,000 members provided the bulk of the financing to advance Prop. 218.

The two groups that supported Amendment 1 in Idaho also depended heavily on individuals to finance their efforts. Individuals accounted for 80% ($64,785) of the total contributions made to ISPOA in amounts over $50. However, unlike in California, most of the contributions made by individuals were in very large amounts. Only 13% ($11,606) of ISPOA's total ($92,664) contributions came in amounts less than $50. ISPOA benefited greatly from 242 individuals who gave an average contribution of $268. Of these 242 large contributors, 18 gave ISPOA at least $1,000, accounting for $28,125, or roughly 30% of all the contributions to ISPOA in 1996. In addition, local anti-tax groups contributed 14% ($11,662) and businesses gave an additional 6% ($4,612) of the total contributions to ISPOA that were in amounts greater than $50. Between October 10 and November 15, 1996, ISPOA brought in only $21,162, a paltry sum, even for an Idaho initiative. ISPOA's partner, ITR, raised $48,912 in contributions in 1996, most of it in October. However, the contributions came from only three sources. Jim Auld of Boise contributed $18,677 to Maxwell's group (he also gave $3,600 to ISPOA), which amounted to 38% of ITR's total. The Ada County Property Owner Association contributed $30,050 (61%), and WRC Advertising of Boise chipped in another $185. All together, ISPOA and ITR received $141,777, 84% of it coming in contributions of more than $100, and only 8% from individuals in amounts less than $50. While individuals provided the preponderance of financial contributions to the property reduction campaign in Idaho, they were evidently well-heeled individuals, as just 19 individuals contributed a whopping 33% ($46,802) of the total brought in by the two advocacy committees. Over 84% of the total contributions to this supposedly grassroots effort were in amounts greater than $100.

At the opposite end of the spectrum from HJTA was the group behind the property tax reduction constitutional amendment in Nebraska. The campaign was extremely unusual, as public school teachers, in alliance with farmers, sponsored the measure.[5] CRTP received nearly all of its campaign contributions during 1996 from these two groups, with over half of the contributions coming between August and election day. Various public education associations in Nebraska contributed $639,436 (68% of the total) in cash and in-kind services to CRTP. The Nebraska State Education Association and its PAC gave $621,621 of that amount, or 66% of the total raised. Public school teacher associations from around the country (AL, CA, CO, CT, DE, HI, and MD), as well as the National Education Association ($100,000) gave money to the campaign, totaling $114,950 (13%). Farm-related organizations and business contributed an additional $160,150 (17%) to the unsuccessful campaign. The balance of the contributions made to CRTP ($23,812) came from individuals, although only $18,412, or 1.9% of the total contributions, came from individuals in amounts less than $50.

Somewhere between HJTA's heavy reliance on its individual members and CRTP's monolithic dependence on large contributions from teachers and farmers, were the sponsoring groups in Oregon and Florida. In Oregon, Sizemore's campaign for Measure 47 was financed primarily by outsiders, not Oregonians (Smith 1998b). Americans for Tax Reform (ATR), a conservative advocacy group based in Washington, D.C., made the bulk of contributions to OTU in 1996. That year, the group funneled $509,500 to OTU, nearly 58% of the total contributions made to Sizemore's group. Damon Ansell of Americans for Tax Reform said the national anti-tax group was pleased to contribute money to Sizemore's cause. "Bill Sizemore was the catalyst" for tax reform in Oregon, Ansell said. "He didn't just talk about it, he did it" (Goldberg 1997). In addition to the out-of-state funding, OTU raked in tens-of-thousands of dollars in contributions from small businesses, especially from building and real estate interests and apartment owners. OTU received the bulk of its contributions well before the fall election got underway. Roughly 93% ($882,288) of all the contributions made to OTU came in amounts greater than $100; over 60% of those contributions over $100 were from businesses and organizations, including ATR. In 1996, only 17% ($162,994) of the contributions made to the so-called "grass roots" (Sizemore 1997) organization were for amounts under $50.

The situation was not too different across the country in Florida. TCC received a total of 3,103 contributions during the election year for a total of $538,277. Over 40% ($199,748) of the money was raised before July, with another 33% ($64,701) coming a month before the election. Of the money that Biddulph's group raised that year, though, only $38,673 (7.8%) came from individuals in amounts less than $50. Over 75% ($404,429) of all the money TCC received came in amounts greater than $100. The average amount given by the 2,272 different contributors was $237, quite a bit higher than Biddulph's claim

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[5]Farmers were in favor of the measure because it would have lowered the assessed valuation of their property. Teachers were in favor of the measure because it would have shifted funding of public education from local governments to the state, which they argued would have created more equitable funding of public schools (when teamed with their sister initiative, Measure 411, which guaranteed Nebraska children a "quality education").

that "the average contribution is about $18" (Hirth 1996). Of the contributions made to TCC just by individuals, the average dropped to $62, while the median individual contribution was only $15. Individuals, though, gave less than 10% of the total TCC reaped during 1996. Where did the other $499,604 that TCC raised come from? In a word, sugar. During the election year, Biddulph's committee received $339,947, or 63% of its total contributions, from three sugar sources: U.S. Sugar ($139,819), Flo-Sun Sugar ($99,698), and the Sugar Cane Growers Association ($101,430). Big Sugar gave big to Biddulph.[6] While TCC received only 39 contributions for $1,000 or more, they accounted for 85% ($469,033) of the total amount raised in 1996. Why did Big Sugar give so much money to TCC? The industry realized that a supermajority voting requirement for new taxes was a way to prevent the state legislature from passing a proposed penny-per-pound excise tax on sugar (Smith 1999b). According to Mike Block, a Fort Lauderdale accountant who resigned as treasurer of TCC in 1994, Amendment 1 was not only financed by, it was also the brainchild of the sugar industry. "It was paid for by sugar, written by sugar, taken to court by sugar," Block says. State Sen. Howard Forman, a Democrat from Pembroke Pines, agreed, calling Biddulph "Big Sugar's trained seal….He's paid to give the speeches he gives. He's a hired puppet" (Hirth 1996).

It is difficult to compare the campaign contributions of the group that sponsored Nevada's 1996 supermajority voting requirement on taxes with the groups behind the other five measures, as the level of contributions are so infinitesimal. Since RTN was not responsible for petitioning signatures to place the measure on the ballot (which was done in 1994), and since the identical measure was passed overwhelmingly by the voters two years earlier, there was little worry that the measure would be defeated. Of the $11,655 that Thompson's group received, $9,000 (77%) was contributed by two individuals. Bruce James and Richard Offerdahl, both of Incline Village, contributed $8,000 and $1,000 respectively. James's contribution came less than a month before the election. Nevada law did not require the itemization of contributions under $500, so it is impossible to determine the source or the number of contributors that provided the other $2,655.

After scrutinizing in some detail the breakdown of the contributions made to the sponsoring groups of the six measures, it becomes clear that with the exception of HJTA, these anti-tax measures were not the product of the people. They were not grassroots, bottom up measures. Instead, the sponsors of the measures received large financial contributions from a very limited number of sources -- wealthy individuals, corporations, or national interest groups. When HJTA is removed from the picture, 91% ($2,335,089) of the total contributions ($2,577,993) received by the five campaigns were for amounts greater than $100. Furthermore, the proponents in the five states raised only $234,541 in amounts less than $50, only 9% of their total contributions. It is also clear that the timing of the contributions may have had an impact on the election. With the exception of the unique situation in Nevada, the two groups that failed to raise money early in the year (ISPOA in Idaho and CRTP in Nebraska) did poorly in the fall election.

Opposition to Tax Limitation Measures

The amount of opposition the six initiatives faced obviously is important when assessing why the measures passed or failed. As mentioned previously, two (Florida and Nevada) of the six anti-tax measures had no organized opposition. In Florida, Common Cause Florida, the League of Women Voters and Florida Tax Watch all spoke out against Amendment 1, but the advocacy groups did not raise any money in an effort to defeat it. The other four states had well-financed opposition campaigns. Except for the campaign in Nebraska, the groups set against the tax limitation measures were organized in similar fashion. In all four cases where there was organized opposition, the groups who mobilized against the measures had a late start. (See Table 9.) In three of the states (California, Idaho, and Oregon), opposition to the tax limitation measures was lead by coalitions of public employee unions with some business assistance. The three opposition campaigns were quite similar. California's Citizens for Voter's Rights (CVR), Idahoans Against

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[6] Over a three-year period (1994-1996), TCC raised more than $4.7 million. The sugar industry contributed $3.5 million of that total, or roughly 75%.

#1 (IA#1), and Oregonians for Local Control (OLC) were all organized during the summer months of 1996 after the anti-tax measures had qualified for the ballot. In Oregon and Idaho, the opponents raised more money than the proponents (Refer to Table 1). In all three cases, contributions came in very large amounts.

Table 9: Opposition Groups, 1996

Opponent	Expenditures	Contributions	# Contributions > $100	Average Contribution	% Contributions not from Individuals
CVR	$671,886	$821,687	105	$7,825	99.5%
IA#1	$225,549	$233,728	370*	$632	82%
CPTI	$732,692	$732,692	203	$3,609	99%
OLC	$1,898,788	$1,930,621	133	$14,516	93%

The opposition campaign led by Oregonians for Local Control was similar to those in California and Idaho, although it operated on a larger scale. During the late summer of 1996, a broad coalition, comprised of labor unions, good government organizations, and several large corporations, formed to oppose Measure 47. Over the span of less than six months, OLC raised a total of $1,930,621. Labor organizations provided 78% ($1,511,250) of the total, business organizations 15% (289,950), and individuals less than 1% ($15,220). Contributions were huge: the Oregon Educational Association gave 763,000; the Oregon Public Employees Association gave $230,000; AFSME gave over $330,000; and the Oregon School Employees gave $85,000. Several big businesses, including First Interstate Bank (10,000), Intel ($15,000), Legacy Health System ($25,000), Portland General Electric ($30,000), US Bancorp (30,000), and Pacific Power ($35,000), provided the bulk of business contributions. Overall, only $3,501 (.2%) came in amounts less than $50. The money was spent primarily on attack ads and campaign consultants, as OLC aired hundreds of television and radio ads. Although outspending OTU by more than two-to-one, OLC's efforts were not strong enough to frustrate Sizemore's populist-sounding message.

Unlike the other three states, opposition to the property tax cut measure in Nebraska had no organized labor support, as the teachers association was behind the measure. The opposition group, Coalition to Prevent Tax Increases (CPTI), was lead by the Chamber of Commerce and several small and large businesses. Although CPTI did not organize until September, the Lincoln and Omaha business communities rallied against the Initiative 412. Over 200 businesses contributed to the opposition campaign, and businesses accounted for 99% of the total contributions ($732,692) made to CPTI. Running a series of radio and television ads, the opponents of the measure were successful in Nebraska because they were able to paint the proponents of the property tax cut -- the teachers and also farmers -- as special interests. The business community prevailed by spinning the message put forth by the teachers and farmers into one of selfish, material interests.

Conclusion

Since the passage of Proposition 13 in California more than two decades ago, state-level tax and spending limitation ballot initiatives continue to remain quite popular. Anti-tax crusaders, such as Tim Eyman in Washington and Doug Bruce in Colorado, continue to place tax and spending limitation initiatives on the ballots. This anti-tax initiative activity does not mean, however, that these measures are placed on the ballot and put to a popular vote as the result of some populist movement of disgruntled citizens (see Craig, et al. 2001; Smith 1998a). In 1996, only one of the six tax limitation ballot initiatives – the Howard Jarvis Taxpayers Association's Prop. 218 – drew heavily on grassroots support for its support. The other five groups that sponsored anti-tax measures that year received the bulk of their financial support from businesses, out-of-state advocacy groups, the sugar industry, or in the unusual case in Nebraska, farmers and school teachers.

Despite their similarities on the surface, these six anti-tax ballot initiatives differed along several important dimensions. For example, while the aggregate expenditure levels of the sponsoring groups in

Oregon and Nebraska indicates that they were nearly identical, the two organizations, Oregon Taxpayers United and Citizens for Responsible Tax Policy, could not be more different in terms of their history, professionalization, membership, and financial support. Despite their outward similarity in appearance, the 1996 measures were not grassroots endeavors. Vested special interests were the primary financiers of the anti-tax measures in Florida, Nebraska, Idaho, and Oregon. Even in California, where nearly all of the financial support for Proposition 218 flowed from the members of HJTA, the measure was the brainchild of an organization with an annual budget of roughly $5 million (Fox 1998).

Sponsors of anti-tax ballot measures often contend that the citizen initiative is a purer form of democracy than legislative governance, as voters are the ones directly deciding the fiscal authority of their state and local governments. Proponents of the initiative process frequently point to tax limitation initiatives as the paragon of direct democracy. The measures, according to the conventional wisdom, spring from the only legitimate fountain of authority -- the people. But is the initiative process really a democratic process? Are tax limitation groups more grassroots and populist and citizen-oriented than the sponsors of ballot measures dealing with other subject matters? Or, are special interests financing and controlling ballot measures in all subject areas, including the supposedly populist arena of tax limitation? While they are voted on by citizens, tax limitation ballot initiatives, like other subject matters, do not generally emanate from “the people.”

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