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American Enterprise Institute

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State Tax and Expenditure Limitations and Supermajority Requirements: New and Updated Data

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Abstract

This paper conducts original primary source research on state-level tax and expenditure limitations and supermajority requirements to raise taxes. I update and correct the tax and expenditure limitation (TEL) index in Amiel, Deller and Stallman (2009), which covered the period from 1969 through 2005, to extend through 2015. This index should serve as a more effective measure of the restrictiveness of state TELs than the dummy variables often used in studies. I also provide a measure of the procedural difficulty of raising taxes. I describe the TEL history for each state, the specific details of each TEL, references to the text of the provisions and the measures that created them, and the scoring details.

JEL Classification: H71, H72

Keywords: tax and expenditure limitations, supermajority vote requirements, state government, budget process

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I. Introduction

How can citizens and legislators enforce fiscal discipline on current and future legislatures? The Tax Revolt of the 1970s brought to prominence the idea of imposing limits on the growth of government revenues and expenditures. These restraints, known as tax and expenditure limits (TEs), are currently active across the country and in states of all political persuasions.

TEs are typically enacted either to limit the size of government or to rein in future government growth, and they can apply to the state government or to local governments. Unlike typical laws, for which there is an expectation of faithful implementation, TEs are designed to come into conflict with future legislatures. If a TEL is sufficiently strict, it can act as an effective constraint. But almost all TEs include override provisions, many have built-in exemptions for preferred spending categories, and some are simply poorly designed.

Although there is anecdotal support for the effectiveness of the more famous TEs, such as Colorado's Taxpayer Bill of Rights or Michigan's Headlee Amendment, the empirical evidence is less supportive. Most of the existing research on the subject finds that TEs are generally ineffective in reducing the growth of government.¹ Of those that find significant effects, the impacts are generally tied to particular provisions, types of limitations, and political conditions. Heckelman and Dougherty (2010) and Lee (2014) find that supermajority vote requirements—one of the most common types of TEs—generally reduce government revenue. Shadbegian (1996) finds that tying government size to income growth is an effective constraint in low-growth states but not when income grows rapidly. New (2001) finds that TEs enacted by citizen initiatives (the typical method for the “tax revolt” style of TEL) are effective, but legislatively enacted TEs are not.

New (2010) and Seljan (2013) find that the effectiveness of a TEL depends on the political incentives of legislators. TEs reduce the growth of government in states that exhibit a prior preference for limited government, but legislators that want to increase government size often find ways to do so. Skidmore (1999) finds that state government limitations are partially effective in reducing government revenues, but that political agents avoid them by switching to unconstrained revenue sources or by shifting program costs to unconstrained levels of government.

TEs can also have unintended effects. Poterba and Rueben (1999) famously find that revenue limits increase borrowing costs by reducing the perceived or actual ability of state governments to pay off debt, but that expenditure limits relax borrowing costs. The impact on borrowing costs is not negligible; they estimate that a revenue limit increases state debt costs by \$2 million per \$1 billion of debt compared to a spending limit. Wang (2012) finds that TEs decrease the progressivity of state tax systems and increase the poverty rate.

One of the persistent limitations of these studies is measurement error of the restrictiveness of a limitation. Not all TEs are created equal. The restrictiveness—and effectiveness—of a TEL is

¹ For more information, see Bails (1990), Joyce and Mullins (1991), Mullins and Joyce (1996), and Kousser, McCubbins and Moule (2008).

subject to its various provisions and details. Poulson (2005) first attempted to quantify and rank the restrictiveness by constructing an index to evaluate the diverse limitations across the states. Amiel, Deller and Stallman (2009, henceforth ADS) expand on this by producing their own TEL index, which they apply to subsequent studies on the effects of TEL restrictiveness on economic growth and state credit ratings (Deller, Stallman and Amiel, 2012; Stallman, Deller, Amiel and Maher, 2012). They also produce a subsequent study comparing the TEL index approach to the dummy variable approach typically used (Amiel, Deller, Stallman and Maher, 2014).

ADS generally based their research of the details of TELs on prior secondary sources. This study identifies and references the original Acts and votes that created each TEL and the specific primary-source statutory and constitutional provisions. I update their state TEL index to 2015, and I correct several state historical scores in their original paper. Section II explains the criteria for evaluating the restrictiveness of TELs, in general and specific to ADS. Section III provides the TEL history for each state, the specific details of each TEL, the references to the text of the provisions and the measures that created them, and the scoring details. I also mention which measures should be tested for robustness or alternative scoring. The appendix provides tables with the state TEL index and the vote requirements to raise taxes in each state. These tables are also available separately in Excel.

II. Evaluating Tax and Expenditure Limitations

ADS evaluate TELs by type, statutory or constitutional basis, growth restriction, method of approval, override provisions, and exemptions. I apply their rubric for scoring TELs, but I recognize and record additional details relevant to the stringency of a TEL but not accounted for in the scoring. These include the permanence of an override mechanism and the adjustment of the limitation to changes in program responsibility. I also separately produce a measure of the difficulty of enacting a tax increase. This generally takes the form of a supermajority vote requirement to raise taxes (SMVR) but can also be a requirement for a public vote to raise taxes.

Type of Limit

TELs can apply to revenues, expenditures, appropriations, and the general fund. Limitations on revenues are generally stricter than expenditure limits because the latter often allow revenues in excess of the limit to be carried forward into subsequent years through budget reserves, whereas the former typically impose some type of tax refund requirement for excess revenues. An appropriations limit is naturally less strict than an expenditure limit in general because many states have programs exempt from the appropriations process (e.g. Louisiana) or allow the expenditure of unappropriated funds during states of emergency (Alaska).

ADS identify two other types of limits, which apply to subsets of revenues and expenditures: limits on tax revenues and limits on general fund expenditures (or general fund appropriations). The general fund limits typically apply to a relatively smaller portion of the state's expenditures, and these may not restrain the growth of total spending, as states may shift their expenditures toward categories not covered by the general fund limitation.

ADS rank these in order from least to most restrictive by limits on general fund expenditures, tax revenues, appropriations, expenditures, revenues, and revenue and expenditure.

Statutory or Constitutional Basis

ADS break with previous work by including an additional point for constitutional TELs over statutory TELs. They attribute this to the greater difficulty of amending or rescinding constitutional provisions compared to statutory provisions. TABOR in Colorado serves as an example of the difficulty of overcoming constitutional restrictions; they held a much-publicized vote in 2005 to temporarily suspend their expenditure limitation. In contrast, Washington state voters have enacted or reaffirmed statutory SMVRs in 1993, 1999, 2007, 2010 and 2012 in a battle with their legislature. A recent attempt to enact a constitutional SMVR in 2015 was approved by voters but rejected by the courts on procedural grounds.

Growth Restriction

ADS identify a straightforward set of growth rate restrictions: inflation and/or population growth, personal income growth, growth of the state economy, less than seven percent of state income, and a percent greater than or equal to seven percent. They also include two growth restrictions that apply to the size: equal to a share of total revenue or expenditure, and no new taxes or fees. The latter is the relevant restriction for the typical SMVR.

Although this is useful to evaluate the general restrictiveness, this scoring omits the structure of the growth restriction. Generally, the growth limit is specified as a ratio of spending or revenue to some measure of the size of the economy, as a year-over-year maximum growth rate of spending or revenue, or as the growth rate of the cap on spending or revenue. Generally, the year-over-year growth restriction is stricter in the short run than the ratio restriction or the cap growth restriction, since a state with expenditures or revenues below the cap can increase its size without having to override the TEL. However, the year-over-year growth rate restriction may be less strict in the long run, as a one-time override of the limitation increases the base used for calculating the allowable expenditures or revenues in future years.

Method of Approval

There are four methods of approval for TELs: legislative vote, citizen initiative, legislative referendum, and constitutional convention. ADS generally rank the restrictiveness by difficulty of enacting. The legislative vote is the least restrictive, and the constitutional convention the most restrictive. Only two states—Hawaii and Tennessee—have enacted TELs by constitutional conventions, and Louisiana affirmed an existing SMVR in a constitutional convention. However, ADS recognize some ambiguity for citizen initiatives and legislative referendums. Many states only allow one or the other, and the varying requirements to place citizen initiatives on the ballot may actually make the citizen initiative more difficult to accomplish in some states. They rank the legislative referendum above the citizen initiative process because it requires a legislative vote and popular vote approval, whereas the initiative process does not depend on the legislature.

Although I agree with their ranking, I believe their analysis omits an important aspect of the approval process: the intent of enacting the TEL. TELs are generally enacted as a legislative

constraint on future legislatures, as an effort by voters to constrain their legislatures, or as a combined legislative and voter effort to impose limits on the future growth of government. The voter effort to constrain their legislatures, known as a voter rebellion, typically occurs through citizen initiatives. Although it may be effective in limiting the growth of government, a legislature may create loopholes or find ways around it, as in the case in the state of Washington. On the other hand, the combined effort, which occurs through legislative referendums or constitutional conventions, has greater legitimacy with the public and elected officials, as well as often being more difficult to override or repeal.

Override Mechanism

A key aspect of a TEL is the difficulty of overriding it. Many statutory TELs can be overridden by a simple majority vote. Other override mechanisms include a declaration of emergency, a supermajority vote (the standard override in a SMVR), or a popular vote. Generally, we score this using the easiest override mechanism, but this may not be relevant in the long run. For example, Ohio's general fund appropriations limitation can be overridden for one year by a declaration of emergency; a permanent override requires a supermajority vote. Naturally, having no override provision is considered the most restrictive, but only for a constitutional limitation, since a statutory limitation with no override provision can presumably be overridden by a simple majority vote.

Exemptions

ADS select five common exemptions that reduce the restrictiveness of the TEL score: budget reserves, grants, capital projects, debt service, court mandates, and non-recurring general fund appropriations. Although I rely on their scoring guide, there are other exemptions which should be considered relevant. The most notable of these is the exemption for education spending. This funding category is often carved out of expenditure limits.

On the revenue side, some TELs exempt special revenue types from being subject to the limitation, and several SMVRs only apply to tax systems that exist at the time of enactment. For example, the SMVR enacted in Arkansas in 1934 only applied to their existing tax systems. In 1935, the legislature created a sales tax, which was not covered by the SMVR. As of 2010, sales taxes had become a majority of Arkansas' tax revenues.

Poulson (2005) included a separate category for treatment of surpluses, which typically occurs through the allocation of excess revenues into budget reserves or by requiring that they be refunded to taxpayers.

Adjustment for Change in Program Responsibility

For legislatures facing binding restrictions from TELs, a convenient loophole involves reallocating the budgetary authority for a program to a form of government not covered by the TEL. The scoring in ADS does not account for this aspect. Many spending caps include provisions that reduce the cap if a program is transferred vertically from the state level to the local level, or if a local or federal program is transferred into the state's budget. Some TELs for general fund expenditures also include provisions for horizontal program transfers from the

general fund to a separate fund not covered by the limitation. This adjustment mechanism, often overlooked in studies, prevents legislatures from exploiting this loophole and effectively increases the restrictiveness of a TEL, even if this is not included in the score.

Scoring Rubric

Table 1 shows the scoring rubric from ADS, which I apply for this paper. ADS also produced a separate rubric and scores for limitations of local taxes and expenditures, such as maximum property tax rates. However, I focus only on the limitations that apply to the state-level government.

Table 1: State TEL Index, Scoring Rubric

Category	Detailed Provision	Points
Type of TEL	Revenue and Expenditure	6
	Revenue (all)	5
	Expenditure	4
	Appropriations	3
	Tax Revenues (only)	2
	General Fund Expenditure	1
Statutory/Constitutional	Constitutional	1
Growth Restriction	Less than or equal to inflation and/or population growth rate	7
	Less than or equal to the rate of personal income growth	6
	Limited to the rate of growth in the state economy	5
	Less than seven percent of state income	4
	Restricted to a percent greater than or equal to seven percent of state income	3
	Equal to a share of total revenue or expenditures	2
	No new taxes or fees	1
Method of Approval	Constitutional Convention	4
	Legislative referendum	3
	Citizen Initiative	2
	Legislative vote	1
Override Provisions	No override allowed	4
	Voter approval to raise taxes and expenditure of surplus wages	3
	Supermajority vote	2
	Declaration of emergency funds	1
Exemptions	Budget reserves	-1
	Grants	-1
	Capital projects	-1
	Debt service	-1
	Court mandates	-1
	Non-recurring general fund expenditures	-1

Source: Amiel, Deller and Stallman (2009)

III. Tax and Expenditure Limitations in the States

ADS compiled their state TEL dataset using the information in Waisanen (2005), Skidmore (1999), and Mullins and Wallin (2004). For this paper, I rely on secondary sources only for general details. I generally reference the timing in ADS, as well as Kulik (2016), reports from the National Association of State Budget Officers (NASBO 1989, 1992, 1997, 1999, 2002, 2008, 2015), Waisanen (2012 and 2017), Shadbegian (1996), and budgetary reports from the various state fiscal bureaus and committees. Many of these sources contradict each other, so I also collect and reference the relevant statutes or constitutional text, and I refer to the legislative acts or public votes that enacted the TELs. These clarify the conflicts between the sources, and they provide more detailed information on how the limitations change over time.

ADS (2009) list the scores for each state for 1969 through 2005, and they list the TELs and SMVRs in each state in 2005 based on Waisanen (2007). The tax and expenditure limitations described below apply are used to reconstruct the state TEL index in ADS. I do not reconstruct or extend the details necessary for the local TEL index.

Alabama

Alabama has never had a tax or expenditure limitation, nor a supermajority requirement to raise taxes.

Alaska

ADS list a score of zero for 1969-1981, and a score of 15 for 1982-2005.

The state of Alaska enacted an appropriations limitation in 1982 through a legislatively referred constitutional amendment². It imposes a cap on appropriations, which rises with population growth and inflation. It provides exceptions for Alaska permanent fund dividends, debt service, appropriations from a non-state source of money held in trust for a specific purpose, appropriations from revenue bond proceeds, and costs for relocating the state capital. The legislature may exceed the appropriations limit for appropriations to the permanent fund or for capital projects if the specific additional appropriations receive voter approval. One third of the limitation amount is reserved for appropriations for capital projects and state loan programs. The governor may also spend unappropriated funds that exceed the appropriations limitation to meet a state of disaster. However, the amount of spending in response to a disaster is strictly limited by statute, and the state of the disaster is limited to 30 days.³ Because of the strictness of the limits on spending by the governor to meet a state of disaster, I do not consider this an override provision to the appropriations limitation.

This TEL has a score of 15 (3 for appropriations limitation, 1 for constitutional, 7 for restriction to inflation and population growth, 3 for approval by legislative referendum, 3 for override by voter approval, -1 for debt service exemption, -1 for exemptions for certain non-recurring appropriations). There is no supermajority requirement to raise taxes.

² Alaska Constitution, Article IX, Section 16, as amended in 1982 by Measure 4.

³ Alaska Statutes 26.23.020

Alaska's TEL score should be extended to 2015, and it has a simple majority requirement for all years.

Arizona

ADS show a score of zero for 1969-1976, 12 for 1977-1978, and 18 for 1979-2005. They list two TELs in effect in 2005, an appropriations limitation adopted in 1978 and a supermajority vote requirement to raise taxes adopted in 1992. The NASBO reports confirm simple majority requirements in 1989 or 1982 and supermajority requirements thereafter, showing that the 1992 enactment of a supermajority requirement to raise taxes did not replace an existing requirement. I have been unable to corroborate any appropriations or expenditure limitations prior to 1978, nor have I found any tax or expenditure limitations enacted in 1976 or 1977.⁴ Given no change in the TEL score in or near 1992, the listed restrictions contradict the timeline of the TEL score.

The appropriations limitation is described in detail by the Governor's Office of Strategic Planning and Budgeting (Arnold, 2015). It is constitutional and enacted by a legislative referendum.⁵ The original version limited state government appropriations to 7% of state personal income. The exact amount of the limitation was adjusted several times in the following years based on shifts in spending responsibilities between the state and local governments, and it has remained at 7.41% since 1998. It can be overridden by a 2/3 vote of each legislative chamber. The score for this TEL is inconsistent with the scoring rubric in ADS. This TEL should have a score of 14 (3 for appropriations limitation, 1 for constitutional, 6 for restriction to personal income growth, 3 for approval by legislative referendum, 2 for override by supermajority vote, -1 for exemption for appropriations from grants), instead of the ascribed score of 18.

The tax limitation was adopted and the constitution amended in 1992 by a citizen initiative.⁶ It imposes a 2/3 supermajority requirement for increases in tax revenues caused by the imposition of a new tax; increases in tax rates; reduction or elimination of exemptions, deductions, exclusions and credits; an increased statutorily prescribed fee or maximum fee; the imposition of a new state fee; and changing the local allocation of state-level taxes. This requirement has not been amended since enacted. Since the supermajority vote requirement does not apply retroactively, I treat it as effective beginning in 1993. The creation of this requirement should also increase the state's TEL score beginning in 1993 by 11 points (+5 for applying to all revenues, +1 for constitutional, +1 for no new taxes or fees, +2 for citizen initiative, +2 for override by supermajority vote).

Based on these findings, Arizona should have a simple majority requirement for 1969-1992 and a 2/3 supermajority requirement for 1993-2015. It should have a TEL score of 0 for 1969-1978, 14 for 1979-1992, and 25 for 1993-2015.

⁴ State of Arizona, Session Laws, 1976 and 1977.

⁵ Arizona Constitution, Article IX, Section 17, as enacted in 1978 by Proposition 101.

⁶ Arizona Constitution, Article IX, Section 22, as enacted in 1992 by Proposition 108.

Arkansas

ADS ascribe Arkansas a score of 6 for all years 1969-2005. They attribute it to a supermajority requirement to raise taxes, corroborated by all of the NASBO reports. This requirement was enacted in 1934 by Constitutional Amendment 19, and can be found in Article 5, Section 38 of the state constitution. The limitation applies to property, excise, privilege or personal taxes. The constitution states that any increase in these four tax systems requires either approval by popular vote or by a declaration of emergency and a vote by $\frac{3}{4}$ of the legislature.

The score I produce for this TEL is slightly greater than in ADS. I ascribe it 2 points for applying to tax revenues, 1 point for being constitutional, 1 point for a no new taxes or fees restriction, and 3 points for approval by legislative referendum, for a total of 7 points. Since the restriction only applied to tax systems in place at the passage of the amendment, it can be overridden by creating a new tax system, which the legislature did by enacting a sales tax in 1935 (Fox 2003). Determining the actual supermajority requirement for Arkansas is difficult given that it applies to only part of the state's tax system. In 2010, sales taxes constituted 50.5% of Arkansas tax revenues (Malm and Kant, 2013). For now, I have scored it as a $\frac{3}{4}$ supermajority requirement, but this should be tested for robustness.

California

ADS give California a score of 0 for 1969-1977, 8 in 1978, and 18 for 1979-2005. However, their scoring is inconsistent with the changes over time to the actual TELs in the state.

In June 1978, California voters approved its famous Proposition 13, which rolled back property taxes, capped property tax rates, and imposed a $\frac{2}{3}$ supermajority requirement to raise taxes. This has a TEL score of 8 (2 points for tax revenue restriction, 1 for constitutional, 1 for no new taxes, 2 for approval by citizen initiative, 2 for override by supermajority vote) beginning in 1978.

In November 1979, California voters passed Proposition 4, known as the Gann Limit. It limited growth of appropriations to population growth and the lesser of CPI inflation and California personal income per capita growth. It exempted debt service, retirement costs, and unemployment insurance compensation. Revenues in excess of the limitation has to be refunded within 2 years. This originally had a score of 16 (3 for appropriations, 1 for constitutional, 7 for inflation and population growth, 2 for approval by citizen initiative, 4 for no override provision, - 1 for debt service exemption), beginning in 1980.

In 1988, voters passed Proposition 98, a measure to ensure mandatory minimum spending on education. This changed the refunding of excess revenues, with part of the excess spent on education instead of refunded to the people. This does not affect the TEL score.

In June 1990, voters passed Proposition 111, which made significant changes to the Gann Limit. Proposition 111 changed the growth limitation for appropriations in two ways. The population growth portion was modified to be a weighted average of population growth and growth of K-14 school enrollment. This does not affect the TEL score. The cost of living adjustment was modified to just per capita personal income growth, which reduces the TEL score by 1 point. It

also expanded the exempt spending to include qualified capital outlay spending (-1 point), appropriations from increased gas taxes, and appropriations resulting from natural disasters (-1 point for exemption for non-recurring general fund appropriations). It also modified the formula for refunding the excess revenues (Vasché and Williams, 2000). This reduces the TEL score by 3 points.

Therefore, California has a 2/3 supermajority requirement to raise taxes for 1978-2015, and a simple majority before. It has a TEL score of 0 for 1969-1977, 8 for 1978-1979, 24 for 1980-1989, and 21 for 1990-2015.

Colorado

ADS give Colorado a score of zero for 1969-1976, 13 for 1977-1990, 14 for 1991, 30 for 1992-2004, and zero for 2005.

In 1977, the Colorado legislature enacted a limitation on general fund expenditure growth with the Kadlecek amendment. I have attempted to reproduce the scoring of this provision in ADS, and I believe their score is too high. They appear to have scored it as 13 points (4 points for applying to expenditures since the text refers to it as a “Restriction on state spending”, 1 being a constitutional amendment, 3 for restricting growth to 7 percent of state income, 1 for approval by legislative vote, and 4 for no override provision). However, the text of the measure specifies that it only applies to state general fund spending (reduces the score by 3 points).⁷ Furthermore, it is not a constitutional amendment, but is referred to as an amendment because it was an amendment to a property tax bill (HB 1726, 1977) (reduces score by 1 point). The text of the bill includes an exemption, that revenues in excess of the limitation would first be deposited into a reserve fund, and the rest used for property tax relief (-1 point). This TEL should actually have a score of 8. The Kadlecek amendment specifies that it is only effective for 1977-1983, but it was extended to 1991 until replaced by the Arveschoug-Bird rule.

In 1978, a ballot initiative to impose a constitutional restriction on state spending was rejected due to the existence of the Kadlecek amendment (Hawkins, 1979).

In 1991, the state legislature enacted the Arveschoug-Bird limit, after two failed attempts to enact the Taxpayer Bill of Rights through ballot initiatives.⁸ The Arveschoug-Bird rule is a limitation on general fund appropriations. It was enacted in 1991 by a legislative vote. It restricts general fund appropriations to the lesser of 5% of Colorado personal income or six percent over the previous year’s general fund appropriations. It can be overridden by a declaration of emergency, but a declaration of emergency in Colorado requires a supermajority vote. It has exclusions for court mandates and transfers to the capital construction fund. This TEL has a score of 8 (1 for applying to general fund appropriations, 6 to restriction to personal income growth, 1 for approval by legislative vote, 2 for override by supermajority vote, -1 for exemption for court mandates, -1 for exemption for capital projects).

⁷ Colorado Revised Statutes 24-75-201.1, as amended by Colorado Laws 1977, Chapter 516, Section 6.

⁸ Colorado Revised Statutes 24-75-201, as enacted by Colorado Laws 1991, Chapter 147, Section 1.

In November 1992, voters enacted the Taxpayers Bill of Rights (TABOR). TABOR is a constitutional limitation, approved by a Citizen Initiative.⁹ ADS (2009) score TABOR as two separate TELs. One part of TABOR is a revenue limitation, preventing new taxes or fees. It can only be overridden by popular vote. The revenue limitation has a score of 12 (5 for applying to all revenues, 1 for constitutional, 1 for no new taxes or fees, 2 for approval by citizen initiative, 3 for override by popular vote).

The other part of TABOR is a spending limitation. It limits spending to the prior year's revenue increased by inflation plus population growth. Any revenue in excess of this limitation must be refunded with interest to Colorado citizens. This TEL does not have an override provision. The spending limitation has a score of 18 (4 for applying to all expenditures, 1 for constitutional, 7 for restriction to inflation and population growth, 2 for approval by citizen initiative, 4 for no override provision). The score for TABOR should be treated as effective beginning in 1993.

In 2000, voters approved Amendment 23, which created an exemption for education spending and the state education fund by exempting these appropriations from any statutory or constitutional limitations. This weakens Colorado's expenditure and appropriations limitations, but it does not affect the TEL scores. The spending limitation in TABOR was suspended for 2005-2009 by Referendum C. Referendum C also altered the growth limitation for spending thereafter, such that certain expenditures could not exceed the prior year's revenue increased by inflation and population growth, and other expenditures could not exceed the prior year's revenue cap increased by inflation and population growth (Legislative Council of the Colorado General Assembly, 2005). This weakened the limitation but does not alter the TEL score.

In 2009, the state legislature modified the Arveschoug-Bird limit, removing the 6% growth rate limit (which does not alter the score because the personal income limit has a more restrictive score) and adding an exemption for transfers to the general fund's statutory reserve (-1 point).¹⁰ In 2010, the TABOR spending limitation came back into effect.

Since the TABOR spending limitation is stricter than the Arveschoug-Bird rule, we treat the Arveschoug-Bird limit as non-binding when TABOR is in effect. ADS (2009) show Colorado with a score of 30 in the years preceding 2005 and a score of zero in 2005, but this is incorrect. Referendum C in 2005 only revoked the spending limitation in TABOR, but the tax limitation remained in force. Furthermore, in the temporary absence of the spending limitation, the Arveschoug-Bird rule became effective.

Therefore, Colorado has a TEL score of 8 for 1977-1990 (Kadlecek), 8 for 1991-1992 (Arveschoug-Bird), 30 for 1993-2004 (both TABOR limits), 20 for 2005-2008, 19 for 2009, and 30 from 2010 on.

TABOR's revenue limitation imposed a popular vote requirement to raise taxes or fees. Scoring a popular vote requirement for the tax supermajority measure is problematic, since it is not directly comparable to a legislative supermajority requirement. ADS consider a voter approval

⁹ Colorado Constitution, Article X, Section 20, as enacted by 1992 Initiative 1.

¹⁰ Colorado Session Laws 2009, Chapter 410.

requirement stricter than a legislative supermajority requirement (although this is not necessarily true), so I assign Colorado a supermajority requirement of 1 for 1992-2015. Note that users of this measure should test for robustness to this decision.

Connecticut

ADS give Connecticut a score of zero for 1969-1991, and a score of 12 for 1992-2005.

In August 1991, the Connecticut legislature passed two TELs, both limiting the growth of spending to the greater of inflation and personal income growth (Wetzel, 2010). One of these is statutory, enacted by legislative vote, can be overridden by a declaration of emergency with a 3/5 supermajority vote, and excludes debt payments, grants to distressed municipalities, federal mandates and court orders, and budget reserves.¹¹

The legislature also proposed to add a constitutional spending cap, which was approved by voters in 1992.¹² This limitation is substantively similar to the statutory cap, with two exceptions. It is constitutional, approved by a legislative referendum, limits spending growth to the greater of inflation and personal income growth, and can be overridden by a declaration of emergency with a supermajority legislative vote. It also required the legislature to define what types of spending are subject to the cap, with a 3/5 supermajority vote to determine these definitions.

However, the Connecticut General Assembly never successfully defined (by 3/5 legislative vote) what is considered spending subject to the constitutional cap. A 1993 opinion from the Connecticut Attorney General rules that the statutory cap remains in effect until the General Assembly enacts the definitions for the constitutional cap; that the definitional provisions of the statutory cap as originally enacted cannot automatically count as the constitutional definition unless specifically enacted as such; that the General Assembly may not amend the statutory cap without a 3/5 supermajority vote; and that any amendment of the statutory cap by a vote of 3/5 or greater counts as making the 3/5 supermajority determination of definitions for the constitutional cap, triggering the automatic repeal of the statutory cap and the replacement with the constitutional cap.¹³

From a legal perspective, only the statutory requirement is in effect. However, since the statutory cap cannot be modified without a supermajority vote, and a supermajority vote to modify it would count as meeting the definitional requirement to trigger the constitutional cap, this is effectively a constitutional cap with all four of the statutory exemptions.

Therefore, Connecticut has a TEL score of 12 for 1992-2015 (4 for applying to expenditures, 1 for constitutional, 6 for restriction to personal income growth, 3 for approval by legislative referendum, 2 for override by supermajority vote, -4 for the four statutory exemptions). Connecticut never has a supermajority requirement to raise taxes.

¹¹ Connecticut General Statutes 2-33a, as enacted by Connecticut Public Acts 1991-3 JSS, Section 30.

¹² Connecticut Constitution, Article III, Section 18(b). Proposed by HJR 205, and approved by 1992 Question 2.

¹³ Colorado Attorney General's Opinion 1993-006.

Connecticut Public Act 15-1 established a commission to make recommendations for the definitions for the constitutional spending cap. The commission was required to submit its recommendations by December 1, 2016.¹⁴ In January 2017, at least 19 bills were introduced for this purpose and referred to the Joint Committee on Appropriations. As of this writing, none have been enacted into law, and only one has cosponsors (HB-6511).

Delaware

ADS give Delaware a score of zero for 1969-1977 and a score of 12 for 1978-2005.

Delaware has a pair of limitations. In 1980, the Delaware legislature amended its constitution to impose a 3/5 supermajority requirement to raise taxes.¹⁵ It includes an exception allowing a simple majority vote to raise taxes only if the state's total revenue is less than its debt service obligations. This has a score of 7 (2 points for tax revenues, 1 for constitutional, 1 for no new taxes or fees, 1 for approval by legislative vote, and 2 for override by supermajority vote).

Delaware also enacted a limit on general fund appropriations to 98% of estimated available revenues.¹⁶ It can be overridden by a declaration of emergency with a 3/5 supermajority vote, and it provides exemptions for debt service and budget reserves. It was originally enacted in statute in 1978 and constitutionally enshrined in 1980. The current version has a score of 5 (1 for applying to general fund appropriations, 1 for constitutional, 2 for a limitation to a total share of revenue, 1 for approval by legislative vote, 2 for override by supermajority vote, -1 for debt service exemption, and -1 for budget reserves exemption). The statutory version should have a score of 4.

The score provided by ADS is not consistent with the timing of the enactment of these TELs. Delaware should have a score of zero for 1969-1977, 4 for 1978-1979, and 12 for 1980-2015. Delaware also has a simple majority requirement to raise taxes for 1969-1979, and a 3/5 supermajority requirement for 1980-2015.

Florida

ADS give Florida a score of zero for 1969-1993, 17 for 1994-1995, and 25 for 1996-2005.

In 1994, Florida amended its constitution to limit revenue growth to personal income growth, with a 2/3 supermajority to override.¹⁷ This has a score of 17 (5 for revenue limitation, 1 for constitutionally enshrined, 6 for limitation to personal income growth, 3 for approval by legislative referendum, 2 for override by supermajority vote). Although it includes several exemptions to what counts as revenue, none of them qualify to reduce the score by the rubric in ADS. The score in ADS for this TEL is correct, but the timing is not, since it took effect on January 1, 1995.¹⁸

¹⁴ Connecticut Public Act 15-1, Section 24.

¹⁵ Delaware Constitution, Article VIII, Section 11.

¹⁶ Delaware Constitution, Article VIII, Section 6.

¹⁷ Florida Constitution, Article VII, Section 1(e), as enacted by HJR 2053 and approved by Amendment 2 in 1994.

¹⁸ Florida Constitution, Article XII, Section 21.

Florida's other TEL is a popular vote requirement to raise taxes. It was enacted by citizen initiative in 1996, and it requires a 2/3 popular vote to raise taxes or fees that did not exist prior to November 1994.¹⁹ Although the supermajority popular vote is stricter than a supermajority legislative vote, the popular supermajority requirement only applies to taxes and fees not already in existence, and a legislative supermajority is required to raise revenue through the existing tax and fee systems if it exceeds the revenue limit. If the state is well below the revenue limit, then taxes could be raised by a simple majority vote. Scoring this is naturally problematic due to the interaction between these limits. As a general measure, we score this as 8 points (2 for applying to tax revenues, 1 for constitutional, 1 for no new taxes or fees, 2 for approval by citizen initiative, and 2 for override by supermajority vote).

Therefore, Florida should have a TEL score of zero for 1969-1994, 17 in 1995, and 25 for 1996-2015. We generally give Florida a 2/3 legislative supermajority requirement to raise taxes for 1995-2015, although the requirement is only effectively binding for larger tax increases and should be tested for robustness.

Georgia

Georgia has never had a tax or expenditure limitation, nor a supermajority requirement to raise taxes.

Hawaii

ADS give Hawaii a TEL score of zero for 1969-1977 and a score of 13 for 1978-2005. They attribute this to a constitutional TEL enacted in 1978 that limits general fund spending growth to personal income growth.²⁰ However, I disagree on the exact scoring and the timing.

ADS appear to score this TEL as 13 points (1 point for applying to general fund expenditures, 1 for being constitutional, 5 for limitation to the rate of growth in the state economy, 4 for approval by constitutional convention, and 2 for override by supermajority vote). The TEL also has an exception for federal funds received by the general fund, but this does not affect the score. However, although the text of the constitutional provision limits the growth of the general fund appropriations ceiling to the growth of the state economy, it requires the legislature to define how growth of the economy is measured. The legislature defined growth of the state economy by personal income growth. Therefore, the TEL should have a score of 14.

Moreover, the TEL did not take effect in 1978. According to Tanimura (1982) report from the state Legislative Auditor, the growth limitation did not take effect until 1981, after the legislature officially defined growth of the state economy with Act 277 in 1980. Therefore, Hawaii should have a TEL score of 14 beginning in 1980, and zero before that.

Hawaii has not had a supermajority requirement to raise taxes. NASBO (2015) states that raising taxes requires a 2/3 supermajority vote, but this is contradicted by multiple sources. National Conference of State Legislatures (2017) does not mention a supermajority vote to raise revenue,

¹⁹ Florida Constitution, Article XI, Section 7, as enacted in 1996 by Amendment 2.

²⁰ Hawaii Constitution, Article VII, Section 9.

only a supermajority vote to exceed the expenditure cap. Furthermore, in 2015, the Hawaii state legislature proposed a constitutional amendment to require a supermajority vote to raise taxes. The bill (HB 423) states, “The legislature finds that the process of passing legislation to increase taxes to resolve budget problems is too cursory, and results in a significant burden to the people of Hawaii.” This seems to imply that there was no existing supermajority requirement prior to 2015. Since this proposed amendment was not included on the ballot in 2016, I conclude that NASBO (2015) is incorrect, and that Hawaii has a simple majority requirement to raise taxes for all years in our sample.

Idaho

ADS ascribe Idaho a score of zero for 1969-1979 and a score of 7 for 1980-2005. They attribute this to a general fund appropriations limit to 5.33% of total state personal income, with exceptions for one-time expenditures. It was enacted in 1980 by a legislative vote, and it can be overridden by a simple majority vote.

However, the original act did not include an exemption for one-time expenditures; that was added in March 1994.²¹ Therefore, Idaho should have a TEL score of 8 (1 point for general fund limit, 6 for restriction to personal income growth, 1 for approval by legislative vote) for 1980-1993 and a score of 7 (-1 for exemption for non-recurring appropriations) for 1993-2015. Idaho has never had a supermajority requirement to raise taxes.

Illinois

ADS ascribe no TEL to Illinois during 1969-2005. NASBO (2015) shows a TEL enacted in 2011, to apply only to fiscal years 2012 – 2015. The limitation only applies to general fund expenditures (1 point), and the limitation is a statutory cap, which is raised by 2 percent each year. Since this statutory cap is stricter than a growth rate, I apply 7 points for it. It was approved by legislative vote and can be overridden by a majority vote in January - May or a 3/5 vote in June-December (NASBO, 2015). It includes an exemption for funds placed in reserves.²² Based on this, Illinois should have a TEL score of 8 from 2012 through 2015 and zero thereafter (1 for applying to general fund expenditures, 7 for restriction to 2 percent growth rate, 1 for approval by legislative vote, -1 for exemption for budget reserves).

Indiana

ADS give Indiana a TEL score of zero for 1969-2001 and a score of 10 for 2002-2005, which they attribute to a 2002 spending cap.²³ This cap was enacted by legislative vote, and is a statutory limitation on expenditures. The expenditure cap is set by a complicated formula, with a 3.5% growth rate for the first two years, the six-year average of personal income growth thereafter, and adjustments to changes in revenues due to changes in tax law. The law excludes several categories of spending, but the only one relevant to scoring the TEL is the exemption for

²¹ Idaho Statutes 67-6803, enacted by Idaho Session Laws 1980, Chapter 380, Section 3. The exemption was added in Session Laws 1994, Chapter 338, Section 1.

²² Illinois Compiled Statutes, Chapter 35-5, Section 201.5.

²³ Indiana Code 4-10-21, as enacted by P.L. 192-2002 (ss).

deposits into the reserve fund. The limitation can be overridden by a simple majority vote, as the legislature can designate an appropriation as exempt from the spending cap by stating it unambiguously in the appropriation bill. This has a score of 10 (4 points for limit on expenditures, 6 for restriction to personal income growth, 1 for approval by legislative vote, -1 for exemption for budget reserves). This TEL remains in force, so Indiana's TEL score should be extended to 2015. Indiana has not had a supermajority requirement to raise taxes.

Iowa

ADS give Iowa a score of zero for 1969-1991 and a score of 4 for 1992-2005. They attribute this to an appropriations limitation. The statute limits general fund appropriations (1 point) to 99% of estimated available revenue (2 points). It was enacted by legislative vote (1 point), and it can be overridden by a simple majority vote (no points).²⁴ According to NASBO (2008 and 2015), this TEL remains in effect.

Iowa's TEL score of 4 is extended to 2015, and it has never had a supermajority requirement to raise taxes.

Kansas

Kansas has never had a tax or expenditure limitation, nor a supermajority requirement to raise taxes.

Kentucky

Kentucky has never had a tax or expenditure limitation, nor a supermajority requirement to raise taxes.

Louisiana

ADS give Louisiana a score of zero for 1969-1978, 8 for 1979-1992, 22 for 1993-1995, and 23 for 1996-2005. They attribute the 2005 score to a tax supermajority requirement and an expenditure limitation.

Louisiana has had several tax and expenditure limitations over the last 50 years, but many sources are in conflict on these. This is due to the lack of archived legislative records for Louisiana, which only extend back to 1997. Given that all of their TELs were enacted prior to 1997, this makes original research particularly difficult. Generally, Louisiana's TELs fall into the categories of a SMVR, an expenditure limitation, and a revenue limitation.

The SMVR was enacted in 1966 by referendum, although several sources mistakenly attribute it to 1996.²⁵ The requirement imposed a 2/3 supermajority requirement to raise taxes by levying a new tax, increasing an existing tax, or eliminating a tax exemption. This was re-codified by the

²⁴ Iowa Code Section 8.54, enacted by 1992 Iowa Acts, Chapter 1227, Section 4.

²⁵ I have not been able to identify the measure that originally enacted the SMVR. I rely on the secondary sources of Waisanen (2007) and Poterba and Rueben (1999).

constitutional convention in 1974.²⁶ This had an initial score of 9 (2 for applying to tax revenues, 1 for constitutional, 1 for no new taxes, 3 for approval by referendum, 2 for supermajority override). The score increases to 10 in 1974 when it was reenacted by their constitutional convention. In 1995, Louisiana expanded the 2/3 supermajority requirement to also include some types of fees, but this does not change the TEL score.²⁷

The expenditure limitation was enacted in 1993 by legislative referendum, and it is constitutional.²⁸ It applies an expenditure cap that increases with personal income growth, effective beginning in 1993. Money in excess of the limit is deposited into the budget reserve fund, and it can be overridden by a 2/3 supermajority vote. When first enacted, it included an exemption for certain appropriations or non-recurring funds. However, it changed the expenditure base in 1995 to exempt the appropriation of federal funds, transfers from other state agencies, the constitutionally allocated severance taxes and royalties, and the programs funded by the motor vehicle license tax.²⁹ This had an initial score of 14 (4 for expenditures, 1 for constitutional, 6 for restriction to personal income growth, 3 for approval by legislative referendum, 2 for override by supermajority vote, -1 for exemption for budget reserves, -1 for exemption for non-recurring appropriations). This increases to 15 in 1995 with the elimination of the exemption for appropriation of non-recurring funds.³⁰

Louisiana's original revenue limitation was enacted in 1979.³¹ It was statutory, and it limited the ratio of revenue to state personal income to the ratio in 1978. It applied to revenues in general, but it included exemptions for federal funds, interagency transfers, self-generated funds, severance taxes and royalties (which are constitutionally required to be distributed to localities), and proceeds from the First Use Tax. Since the First Use Tax is reserved for retiring state debt, this constitutes an exemption for debt service (Tauzin, 1979). Excess revenues had to be deposited into the Tax Surplus Fund, only for use to make refunds to taxpayers. Since this was statutory and included no specific override provision, it could be overridden by a simple majority vote. This should have a score of 8 (2 for applying to tax revenues, 6 for restriction to personal income growth, 1 for approval by legislative vote, -1 for exemption for debt service).

There is substantial uncertainty regarding changes to the revenue limit and its outcome. The original version of the limit could be overridden by a simple majority vote. Poterba and Ruben (1999) claim that Louisiana enacted a binding revenue limitation in 1991. Kulik (2016) claims

²⁶ Louisiana Constitution of 1974, Article VII, Section 2. The new constitution was approved by Proposition 1 in April 1974.

²⁷ Louisiana Constitution, Article VII, Section 2.1, as enacted by Louisiana Acts 1995, No. 1324 and approved by Amendment 6 in October 1995.

²⁸ Louisiana Constitution, Article VII, Section 10(C), enacted by Louisiana Acts 1993, No. 1045, and approved by Proposed Constitutional Amendment No. 3. Further details on the implementation can be found in Louisiana Revised Statutes, Title 39, Section 33.1(B).

²⁹ This change in 1995 was included in the original limitation as enacted.

³⁰ NASBO (2002 and 2008) mistakenly refer to Louisiana's expenditure limit as an appropriations limit because it stipulates, "Appropriations by the legislature from the state general fund and dedicated funds for any fiscal year shall not exceed the expenditure limit." However, the limit applies to expenditures in general, as recognized in NASBO (2015).

³¹ Louisiana Revised Statutes, Title 47, Sections 5001-5010, enacted by Louisiana Acts 1979, No. 791, effective in July 1979.

that the 1991 revenue limit was constitutional, but there is no evidence of this in the state constitution. I have only identified two other secondary sources claiming the existence of a 1991 revenue limit (Kousser, McCubbins and Rozga, 2007; Kousser, McCubbins and Moule, 2008), but many other studies only mention the 1979 revenue limitation. Moreover, according to the annotated statutes the original limitation was amended only once in 1997.

The original revenue limit was repealed in 2001.³² However, NASBO (1999, 2002 and 2008) show a statutory revenue limit for Louisiana tied to personal income growth, although NASBO (2015) does not include it. Given these conflicting sources, it is possible that Louisiana enacted a binding revenue limit separate from their original revenue limit in 1991. However, I am unable to locate such a limit within the Louisiana statutes (current or historical), nor have I found any Act between 2008 and 2015 that mentions repealing or amending a revenue limit. Since Louisiana lacks digital legislative archives before 1997, I cannot verify the enactment of a revenue limit in 1991, nor can I find the relevant details to evaluate it. Therefore, I exclude this from my analysis.

Therefore, Louisiana has a TEL score of 9 for 1969-1973, 10 for 1974-1978, 18 for 1979-1992, 32 for 1993-1994, 33 for 1995-2001, and 25 for 2002-2015. Louisiana has a 2/3 SMVR for all years in the dataset.

Maine

ADS give Maine a score of 0 for 1969-2004 and 10 in 2005. They attribute this to a 2005 statute limiting expenditure growth to the maximum of personal income growth or 2.75%, with the formula based on the state's tax burden ranking.

The actual text of the statute applied a growth limitation factor of the lesser of average real personal income growth of 2.75%, plus population growth, if the state and local tax burden ranks in the highest 1/3 of states. If the tax burden ranks in the middle 1/3 of states, then the growth factor is average real personal income growth plus population growth plus forecasted inflation (approximately total personal income growth).³³ This was modified in 2015, and the growth factor will be average real personal income growth beginning in 2018.³⁴ The TEL can be overridden by a majority vote.

Although the text of the measure only applies to general fund appropriations, spending funds outside of the general fund were merged into the general fund after 1991.³⁵ Therefore, the TEL applies to all appropriations, and the score from ADS is correct (3 points for appropriations, 6 points for limitation to personal income growth, 1 point for approval by legislative vote).

Maine has never had a tax supermajority requirement.

³² Acts 2001, No. 1185, Section 8.

³³ Maine Revised Statutes, Title 5, Section 1534, as enacted by Public Laws 2005, Chapter 2, Part A, Section 5.

³⁴ Public Laws 2015, Chapter 267, Part L, Section 7.

³⁵ Maine Revised Statutes Title 5, Section 1508, as amended by Public Laws 1991, Chapter 780, Part Y, Section 41.

Maryland

ADS show Maryland with a TEL score of 9 for 1979-2005, but they list no TEL or SMVR active in 2005. The NASBO reports for 2008 and 2015 mention that the Maryland legislature recommends a spending affordability limit to the governor each year for the budget. This budget procedure is intended to limit the growth of state spending to the growth of the state economy, but it lacks an effective enforcement mechanism, and it can be overridden by separately producing a report stating the extent of and rationale for exceeding the limit.³⁶ This has a score of 9 (3 point for applying to appropriations, 5 points for limitation to the rate of growth in the state economy, 1 point for approval by legislative vote, no points for override by simple majority). However, this was enacted in 1984, and should be effective beginning in 1985.³⁷ Maryland has never had a supermajority requirement to raise taxes.

Massachusetts

ADS give Massachusetts a score of 9 for 1986-2001 and 11 for 2002-2005.

In 1986, voters passed an initiative that imposed a revenue limit on the state of Massachusetts.³⁸ It limited state tax revenue to the growth of state wages and salaries, and any excess had to be refunded to taxpayers. Although it does not include an override mechanism, the legislature can override is by a simple majority vote, since the limitation is only statutory. This has a score of 9 (2 points for tax revenue, 5 points for limiting to growth in the state economy, 2 points for approval by legislative vote). Although the TEL only took effect in December 1986, voters also retroactively repealed the tax increases since enacted in 1986.

There are several claimed changes to the law to should not affect the scoring. The NCSL (2005 and 2010) note that the limitation was amended in 2002 to add definitions for a limit based on inflation in government purchasing plus two percent. ADS appear to use this when they change their score in 2002. However, no actual limit using the stricter growth limitation ever took effect, and the definitions were removed in 2012.³⁹ That law also repealed the temporary holding fund for excess state revenues, but this does not affect the TEL score.

I ascribe a TEL score of 9 to Massachusetts for 1986-2015. The state does not have a supermajority requirement to raise taxes.

Michigan

ADS lists a revenue limitation in effect for Michigan since 1978. This was enacted by the “Headlee” Amendment, which included a revenue limitation.⁴⁰ The amendment limits total state revenue to a 9.49% of total state personal income. It can only be overridden by a majority vote of

³⁶ Maryland State Government Code, Title 2, Sections 1001-1010.

³⁷ Maryland Laws 1984, Chapter 284, Section 1.

³⁸ Massachusetts General Laws, Title IX, Chapter 62F.

³⁹ The Massachusetts Office of the State Auditor produces annual State Tax Revenue Reports, available at <http://archives.lib.state.ma.us/handle/2452/113743>. These confirm that the wage and salary growth restriction was the only one in effect. The definitions for the restriction to inflation plus two percent were repealed by Massachusetts 2012 Acts, Chapter 165, Section 118.

⁴⁰ Michigan State Constitution, Article IX, Section 26, as enacted in 1978 by Proposition E.

the people. It provides exemptions for taxes specifically for debt service and loans to school districts. If revenues exceed allowable revenues by less than 1%, the excess may be transferred to the Budget Stabilization Fund. If the excess is greater than 1%, it must be refunded to taxpayers on a prorated basis to tax liability of individuals and businesses. This TEL has a score of 15 points (5 for applying to revenue, 1 for constitutional, 6 for limitation to personal income growth, 2 for approval by citizen initiative, 3 for override by voter approval, -1 for exemption for budget reserves, -1 for exemption for debt service). Michigan's TEL score of 15 is extended to 2015.

There is some ambiguity over whether this should be counted for a supermajority vote to raise taxes. If the state is near its revenue limit, then any significant increase in taxes would require popular vote approval. On the other hand, if Michigan revenue is not near the limit, then raising taxes would require only a simple majority legislative vote. Since 1990, Michigan has only exceeded the revenue limit in 3 fiscal years—1994-95, 1998-99, 1999-2000 (Cleary, 2017). It is often well below the limit, and in 2016, state revenue was 23.3% below the limit (Wortley, Lockwood and Patchak-Schuster, 2016). Since the limit of revenue to 9.49 percent of personal income is based on the ratio in 1977, the popular vote requirement to raise taxes would have been effective early on, but it is more difficult to evaluate for the 1980s. For now, I have scored it as a simple majority requirement to raise taxes, but the revenue limit could act as a popular vote requirement to raise taxes for some years.

Minnesota

Minnesota has never had a tax or expenditure limitation, nor a supermajority requirement to raise taxes.

Mississippi

ADS give Mississippi a score of zero for 1969, 9 for 1970-1991, and 15 for 1992-2005. They attribute this to a 1970 supermajority requirement to raise taxes, and a 1982 statute limiting appropriations to 98 percent of projected revenue.

The 1970 supermajority requirement has a score of 9 (2 points for applying to tax revenues, 1 point for constitutional, 1 for no new taxes, 3 for approval by legislative referendum, 2 for override by supermajority vote). It requires a 3/5 supermajority vote to raise taxes, and it has no exemptions.

The original version of the appropriations limitation was enacted in 1984, and it was reenacted (with no apparent substantive changes) in 1992.⁴¹ It limits state appropriations to 98 percent of estimated available funds. The current version has an exemption for funds appropriated to or from the Working-Cash Stabilization Reserve Fund, and it previously had an exemption for appropriations to Education Enhancement Fund. Neither of these exemptions affects the score, as the scoring rubric from ADS has no role for such an education exemption, and the Working-Cash

⁴¹ The original version was in Mississippi Code Title 27, Chapter 103, Section 77-79, enacted by Mississippi Laws 1984, Chapter 488, Section 67 The newer version is in Mississippi Code Title 27, Chapter 103, Section 125, enacted by Mississippi Laws 1992, Chapter 484.

Stabilization Reserve Fund is technically not a form of budget reserves but rather a means of storing uneven revenues throughout the fiscal year. It can be overridden or modified by a simple majority vote of the legislature. ADS appear to give the appropriations limitation a score of 6 (3 for applying to appropriations, 2 for limitation to a share of total revenue, 1 for approval by legislative vote). However, the limitation only applies to the general fund and any special funds for agencies under the general fund, so this should have a score of 4 (1 point for general fund appropriations instead of all appropriations).

The legislature raised the limit to 100 percent of estimated available funds for the fiscal years 2010-2012 and 2015-2017, but this does not alter the score. Therefore, Mississippi has a TEL score of 9 for 1970-1983, and a score of 13 for 1984-2015.

Missouri

ADS give Missouri a score of zero for 1969-1979, 18 for 1980-1995, and 22 for 1996-2005. They attribute the 2005 score to a tax supermajority requirement since 1996 and a revenue limitation since 1980. However, I disagree with their scoring of these provisions.

The revenue limitation was adopted by referendum in November 1980 but applied retroactively to all of 1980. It limited revenue growth to a fixed share of state personal income. Any revenues in excess of the limit must be refunded to taxpayers on a pro rata basis of tax liability. It includes an exemption for taxes specifically for debt service if approved by voters. It has no override mechanism and can only be modified by a constitutional amendment.⁴² ADS give this TEL a score of 18 (5 for revenue limitation, 1 for constitutional, 6 for restriction to personal income growth, 3 for approval by legislative referendum, 4 for no override provision, -1 for debt service exemption). However, the Constitution has a separate one-year override mechanism for this limitation by a declaration of emergency, and a supermajority vote beginning after 1982. Therefore, this TEL should have a score of 15 for 1980-1982, and 16 for 1983-2015.

In April 1996, Missouri voters adopted by referendum another revenue limitation.⁴³ This limits the adoption of taxes or fees in excess of the lesser of \$50 million (with adjustment by state personal income growth) or one percent of state revenues from two years before the tax or fee increase takes effect. This limitation applies to individual bills and the combination of bills adopted during the year. Any such tax or fee increase requires voter approval. It includes the same override mechanism as the 1980 revenue limitation. Independently, this TEL should have a score of 12 (5 for applying to all revenues, 1 for constitutional, 1 for no new taxes or fees, 3 for approval by legislative referendum, 2 for override by supermajority vote).

It is open to debate how best to score the interaction between these limitations. Effectively, both function as revenue limitations, so the combination limits revenue growth to personal income growth and bars bill increasing revenue by one percent or more (even if within the personal income growth limit). I have scored these as separate provisions, but this should be tested for robustness. Therefore, I give Missouri a TEL score of 15 for 1980-1982, 16 for 1983-1995, and

⁴² Missouri State Constitution, Article X, Section 18.

⁴³ Missouri State Constitution, Article X, Section 18(e).

28 for 1996-2015. I also give Missouri and SMVR score of 1 for the popular vote requirement beginning in 1996, but this does not apply to bills or years that have small increases in revenue.

Montana

ADS give Montana a score of 0 for 1969-1980, 13 for 1981-1997, 19 for 1998-2004, and 13 for 2005. They only list an expenditure limitation in effect in 2005, dating back to 1981.

The expenditure limitation was enacted by the Montana legislature in 1981, and it has not been amended since then.⁴⁴ It limits the biennial expenditure growth to personal income growth. It may only exceed the limitation if the governor declares a state of emergency, the legislature approves it with a 2/3 supermajority vote, and the excess of expenditures is limited to the years for which the state of emergency has been declared.⁴⁵ This has a score of 13 (4 points for applying to expenditures, 6 for limitation to personal income growth, 1 for approval by legislative vote, 2 for override by supermajority vote).

In November 1998, voters passed Citizen Initiative 75, which required voter approval for new or increased taxes. However, it was unanimously overruled by the Montana Supreme Court in February 1993 for material constitutional defects.⁴⁶ Since it was in effect for less than four months, I do not count it as a TEL.

In July 2005, the state Attorney General published an opinion finding that the supermajority requirement of the expenditure limitation contradicts the state constitution, rendering the limitation ineffective.⁴⁷

Therefore, Montana should have a TEL score of 13 for 1981-2005, and a score of zero thereafter. It does not have a supermajority requirement to raise taxes for any year.

Nebraska

Nebraska has never had a tax or expenditure limitation, nor a supermajority requirement to raise taxes.

Nevada

ADS give Nevada a score of zero for 1969-1978, 12 for 1979-1995, and 20 for 1996-2005. They attribute this to a 1979 spending limitation and a 1996 supermajority requirement.

The spending limitation was enacted by legislative vote in 1979, but it is actually a limitation on proposed general fund expenditures.⁴⁸ It applies a growth restriction of inflation plus population growth, and it includes an exemption for construction spending. It does not contain an override provision, but since it is statutory it can be overridden by a simple majority act modifying the

⁴⁴ Montana Laws 1981, Chapter 514, Section 2.

⁴⁵ Montana Code Annotated, Title 17, Chapter 8, Section 106.

⁴⁶ The initiative was struck down by the Montana Supreme Court for amending three sections of the state constitution, which violates Article XIV, Section 11 of the state constitution. The case was *Marshall AFL-CIO v. Joe Balyeat*.

⁴⁷ Montana Attorney General Opinion No. 51-4, July 2005.

⁴⁸ Nevada Revised Statutes 353.213, enacted by the 1979 Statutes of Nevada, Chapter 593, SB 204.

statute, as has been done six times.⁴⁹ ADS score this as 12 points, but I believe this should have a score of 8 (1 for general fund limitation, 7 for restriction to inflation and population growth, 1 for approval by legislative vote, -1 for exemption for capital projects).

In November 1996, voters enacted a citizen-initiated constitutional amendment to require a 2/3 supermajority to raise taxes.⁵⁰ It also allowed legislators to refer bills increasing revenues to the public for popular approval instead of legislative supermajority approval. ADS score this as 8 points (2 for applying to tax revenues, 1 for constitutional, 1 for no new taxes, 2 for approval by citizen initiative, 2 for override by legislative supermajority). However, the text of the amendment states that the supermajority requirement applies to any bill or joint resolution that “creates, generates, or increases any public revenue in any form, including but not limited to taxes, fees, assessments and rates, or changes in the computation bases for taxes, fees, assessments and rates.”⁵¹ Therefore, this is actually a revenue limitation and should have a score of 11. Moreover, since it was only approved in November 1996, it should be treated as effective beginning in 1997.

Based on these TELs, Nevada should have a score of 8 for 1979-1996 and 19 for 1997-2015.

New Hampshire

New Hampshire has never had a tax or expenditure limitation, nor a supermajority requirement to raise taxes.

New Jersey

ADS give New Jersey a score of 1969-1975, 9 for 1976-1983, 0 for 1984-1989, and 5 for 1990-2005. They attribute the 2005 score to an expenditure limitation.

In 1976, New Jersey enacted its gross income tax. To assuage voter concerns regarding the growth of the state government from new revenues, the legislature also enacted an expenditure cap.⁵² The law was enacted in August 1976 but did not take effect until June 1977, and it expired in 1983. The cap applied to all moneys appropriated, both in the general appropriation law and any other laws appropriating money for any purpose, with exemptions for grants and aid to local governments, money received from the federal government, and appropriations for debt service. The cap was raised with per capita personal income growth, and it could only be overridden by a popular vote. This TEL should have a score of 11 (3 for appropriations, 6 for restriction to personal income growth, 1 for approval by legislative vote, 3 for override by popular vote, -1 for exemption for grants, -1 for debt service exemption) for 1977-1983.

⁴⁹ Modifications were made in 1991, 1995 (twice), 1997, 2007 and 2009. None of the changes affect the score of the TEL.

⁵⁰ Nevada State Constitution, Article IV, Section 18(2), enacted by 1996 Question 11.

⁵¹ *Ibid.*

⁵² New Jersey Revised Statutes 52:9H-5 through 9H-11, enacted by Public Laws 1976, Chapter 67. A detailed description can be found in Dorsey (1985).

The New Jersey legislature enacted a new appropriations limitation in 1990.⁵³ It limits the growth of certain appropriations to per capita personal income growth. However, it applies only to the Direct State Services portion of the budget, which includes the operations of the state government. It exempts appropriations for grants, state aid to local governments, federal funds appropriations, capital construction, debt service, money deposited into certain special funds (not budget reserves), defined pension contributions, and funding mandated by court settlements. With all of these exemptions, the appropriations limitation applies to less than 20 percent of all appropriations in 2016.⁵⁴ For the appropriations subject to the limitation, the legislature can override the limitation with a 2/3 supermajority vote. This TEL has a score of 5 (0 for applying to less than general fund appropriations, 6 for limitation to personal income growth, 1 for approval by legislative vote, 2 for override by supermajority vote, -1 for exemption for grants, -1 for exemption for capital construction, -1 for exemption for debt service, -1 for exemption for court mandates). The NASBO reports and statutory histories show that this limitation has not been substantially altered since its creation.

Therefore, New Jersey should have a TEL score of zero for 1969-1976, 11 for 1977-1983, zero for 1984-1989, and 5 for 1990-2015. New Jersey has never had a supermajority requirement to raise taxes.

New Mexico

New Mexico has never had a tax or expenditure limitation, nor a supermajority requirement to raise taxes.

New York

New York has not historically had a TEL or a supermajority requirement to raise taxes. However, NASBO (2015) states that since 2011 New York has had a voluntary 2% spending cap. However, since the limitation is not inscribed in law or in the state constitution but is purely voluntary, this should not be considered a TEL.

North Carolina

ADS give North Carolina a score of zero for 1969-1989 and 12 for 1990-2005. They attribute this to a 1991 statutory spending limit.⁵⁵ The original version limited the general fund operating budget to 7 percent of total state personal income. It exempted appropriations for capital expenditures and certain one-time expenditures. Since it is statutory, this TEL can be modified with a simple majority vote. Therefore, the score for this TEL should be 6 (1 for general fund appropriations, 6 for restriction to personal income growth, 1 for approval by legislative vote, 0 for override by majority vote, -1 for capital expenditure exemption, -1 for exemption for one-

⁵³ New Jersey Revised Statutes 52:9H-24, enacted by Public Laws 1990, Chapter 94. Further information can be found in the New Jersey Fiscal Year 2017 Budget Book, pg. H-9.

⁵⁴ Estimated from the "The Governor's FY 2017 Budget: Detailed Budget." New Jersey, February 2016.

⁵⁵ North Carolina General Statutes, Chapter 143, Section 15-4, enacted by 1991 Session Laws, Section 689.

time expenditures), beginning in 1991. In 2006, this TEL was replaced by a nearly identical TEL, except that the new version has no exemptions.⁵⁶

Therefore, North Carolina should have a TEL score of zero for 1969-1990, 6 for 1991-2005, and 8 for 2006-2015. North Carolina has never had a supermajority requirement to raise taxes.

North Dakota

North Dakota has never had a tax or expenditure limitation, nor a supermajority requirement to raise taxes.

Ohio

ADS give Ohio a score of zero for 1969-2005. In 2006, Ohio enacted a limitation on appropriations, effective beginning in 2007.⁵⁷ The limitation applies to general fund appropriations, excluding appropriations of money received from the federal government, appropriations for tax relief or tax refunds for overpayment, appropriation of money received as gifts, and appropriations for debt service. It applies a growth restriction of the greater of 3.5 percent of inflation plus population growth. The original version included provisions such that appropriations that are changed from the general fund to different funds would still be subject to the appropriation limit. In 2009, this was modified to allow the limitation to be raised to adjust for non-general fund appropriations that are switched to the general fund.⁵⁸ The TEL can be overridden temporarily by a declaration of emergency, and it can be overridden on a permanent basis by a 2/3 legislative supermajority vote.

Generally, I give this a score of 8, with 1 point for applying to general fund appropriations, 6 points for the restriction to the greater of 3.5 percent or inflation plus population growth (since this is slightly weaker than the pure inflation/population growth restriction), 1 for enactment by legislative vote, 1 for override by declaration of emergency, and -1 for the debt service exemption. An alternative scoring for a more permanent impact of the TEL on spending would apply a supermajority requirement to override the TEL (increasing the score by 1 point) with an additional exemption for non-recurring general fund appropriations (decreasing the score by 1 point). Therefore, Ohio has a score of 8 beginning in 2007. Ohio has never had a supermajority requirement to raise taxes.

Oklahoma

ADS give Oklahoma a score of zero for 1969-1984, 12 for 1985-1991, and 18 for 1992-2005. They attribute the 2005 score to a 1992 supermajority requirement to raise taxes and a pair of 1985 restrictions applying to expenditures and appropriations.

The appropriations limitations enacted in 1985 restrict appropriations to 95 percent of estimated revenues for the forthcoming fiscal year, and appropriations growth may not exceed 12 percent plus inflation. Although the latter restriction would score higher on ADS's rubric, it is

⁵⁶ North Carolina General Statutes, Chapter 143C, Section 4-6, enacted by 2006 Session Laws, Section 203.

⁵⁷ Ohio Revised Code Chapter 107, Sections 033-035, and Chapter 131, Sections 55-60.

⁵⁸ 130th General Assembly File No. 25, Section 101.01.

sufficiently high as to be nonbinding, and only the limitation to 95 percent of revenues is effective in practice. Both of these restrictions were adopted by legislative referendum in April 1985, and they are constitutional.⁵⁹ Revenues in excess of the appropriations limitation must be deposited in a budget reserve fund, and the constitution allows an exemption for spending through budget reserves when revenues fall and contingent upon a declaration of emergency and supermajority legislative vote, although this would not allow the state to violate its balanced budget amendment. This TEL has a score of 12 (3 for applying to appropriations, 1 for constitutional, 2 for restriction to a share of total revenues, 3 for adoption by legislative referendum, 4 for no override provision, -1 for exemption for budget reserves).

In March 1992, voters enacted a citizen initiative restricting raising revenues.⁶⁰ ADS appear to score this as 6 points, but that is incorrect. The text of the constitutional applies the restriction to any bill raising revenue. Any bill to raise revenue must receive either majority voter approval or $\frac{3}{4}$ supermajority legislative approval. This TEL should have a score of 11 (5 for applying to all revenues, 1 for constitutional, 1 for no new taxes or fees, 2 for approval by citizen initiative, 2 for override by supermajority vote). Note that recent developments have challenged the definition of “raising revenue.” Several measures that raise revenue—the repeal of a sales tax exemption for motor vehicles, creating a registration fee on electric and hybrid vehicles, freezing the Oklahoma standard deduction, and a \$1.50 per pack cigarette fee—were enacted by simple majority votes in 2017. The state does not consider bills that incidentally raise revenue as subject to the supermajority vote requirement, but the definition of a revenue bill will soon face a judicial test. The Oklahoma Supreme Court scheduled oral arguments for three of the challenged bills in August 2017; its eventual ruling could weaken or strengthen the state’s SMVR (Muse, 2017).

Oklahoma should have a TEL score of 12 for 1985-1991 and 23 for 1992-2015. It has a $\frac{3}{4}$ supermajority requirement beginning in 1992.

Oregon

ADS give Oregon a score of 0 for 1969-1978, 10 for 1979-1995, and 16 for 1996-2005. They attribute the 2005 score to a supermajority requirement to raise taxes from 1996, a 2000 constitutional revenue limitation, and a 2001 statutory appropriations limitation. According to NASBO (2008), the 2001 appropriations limitation replaced a prior one from 1979.

The revenue limitation, enacted in 1996 through a legislative referendum, imposes a $\frac{3}{5}$ supermajority legislative vote requirement to pass bills for raising revenue.⁶¹ This should have a score of 12 (5 for applying to all revenues, 1 for constitutional, 1 for no new taxes or fees, 3 for approval by legislative referendum, 2 for override by supermajority vote).

The original version of the appropriations limitation, enacted in 1979, limited the growth of state government appropriations for general governmental purposes, but it defined the appropriations

⁵⁹ Oklahoma Constitution, Article X, Section 23, enacted by Oklahoma State Question No. 587, Legislative Referendum No. 251.

⁶⁰ Oklahoma Constitution, Article V, Section 33, enacted by Oklahoma State Question 640, Initiative Petition 348.

⁶¹ Oregon Constitution, Article IV, Section 25, approved in May 1996 by Measure 25.

base as the previous biennium's general fund expenditures, adjusted for expenditures shifted into or out of the general fund.⁶² The limitation uses a growth restriction based on personal income growth, with exemptions for debt service and certain types of tax relief. Although it did not include an override provision, since it is statutory, it effective can be overridden by simple majority vote. This TEL should have a score of 7 (1 for general fund appropriations, 6 for personal income growth restriction, 1 for approval by legislative vote, -1 for debt service exemption).

In 2001, the state legislature replaced the original appropriations limitation with a new one.⁶³ The new version defined "general governmental purposes" more broadly than the 1979 limitation, including all activities under the GASB accounting standards as well as post-secondary education partially funded by the state government, with exemptions for debt-financed capital construction projects, appropriations of federal funds, higher education fee remissions, donations to state agencies, and any revenues or expenditures authorized by a public vote. It could be overridden by a declaration of emergency and a 3/5 supermajority legislative vote. The new version restricted appropriations to 8 percent of state personal income; this does not affect the TEL score, but it makes overrides of the TEL effectively temporary. This TEL should have a score of 11 (3 for applying to all appropriations, 6 for personal income growth restriction, 1 for approval by legislative vote, 2 for override by supermajority vote, -1 for exemption for capital projects).

In addition to the original appropriations limitation enacted in 1979, the legislative also passed (in the same bill) a requirement that any revenues in excess of forecast revenues must be refunded to taxpayers, with excess corporate income and excise taxes refunded to corporations and excess personal income taxes beyond 2 percent refunded to personal income taxpayers.⁶⁴ This does not technically count as a TEL.

Therefore, Oregon should have a TEL score of zero for 1969-1978, 7 for 1979-1995, 19 for 1996-2000, and 23 for 2001-2015. It has a 3/5 supermajority requirement to raise taxes beginning in 1996.

Pennsylvania

Pennsylvania has never had a tax or expenditure limitation, nor a supermajority requirement to raise taxes.

Rhode Island

ADS give Rhode Island a score of zero for 1969-1976, 6 for 1977-1991, and 13 for 1992-2005. They attribute the 2005 score to a 1992 constitutional limitation on appropriations.

⁶² The original version was in Oregon Revised Code Chapter 291, Section 355, enacted by 1979 Laws Chapter 241, Section 29, repealed by 2001 Laws Chapter 956, Section 4.

⁶³ Oregon 2001 Laws, Chapter 956. The original limitation was repealed by section 4, and the new version enacted by section 1. The statute can be found in Oregon Revised Statutes, Chapter 291, Section 357.

⁶⁴ Oregon Revised Statutes, Chapter 291, Section 349.

In November 1992, voters approved by legislative referendum a constitutional restriction on appropriations to 98 percent of estimated available revenues.⁶⁵ Revenues in excess of the limitation would be deposited first into the budget reserve fund, and then into funds for debt service and capital projects (although these are not exemptions to the limitation). The provision was modified in November 2006 to increase the maximum size of the budget reserve account, only apply excess revenues to the capital fund, and tighten the restriction to 97 percent of revenues effective in 2012 (although none of these changes affect the score). This limitation has no override provision. This TEL has a score of 13 (3 for applying to appropriations, 1 for constitutional, 2 for equal to a share of total revenue, 3 for approval by legislative referendum, 4 for no override).

Prior to this limitation, Rhode Island also had a requirement that the governor's proposed expenditures not increase by more than 6 percent over the prior year (Skidmore 1999). ADS gave this restriction 6 points. However, the legislature is under no obligation to obey this restriction, and thus it is effectively a guideline rather than a TEL.

Therefore, Rhode Island should have a score of zero for 1969-1992 and 13 for 1993-2015. Rhode Island has never had a supermajority requirement to raise taxes.

South Carolina

ADS give South Carolina a score of 16 in 1980 and zero for all other years. They also report that South Carolina has two constitutional TELs active in 2005, dating to 1980 and 1984, that restrict appropriations and the number of state employees. Although their timing of the enactment is correct, it is not reflected in their scoring. Furthermore, the restriction on the number of state employees should not be considered a TEL.

South Carolina's appropriation limitation is a mix of constitutional and statutory rules. The constitutional portion, ratified in 1985, instructs the General Assembly to limit appropriations growth to the average growth rate of the state economy and includes the specific override measures.⁶⁶ The original statutory portion, enacted in 1984, sets the growth rate of the limitation to personal income (the greater of the 3-year average growth rate of personal income or 9.5 percent of state personal income), beginning in 1985.⁶⁷ It can only be overridden or modified by a 2/3 supermajority vote (of those present, and at least 3/5 of all members) every fifth annual regular session beginning in 1990. It has no exemptions. This TEL has a score of 15 (3 for appropriations, 1 for constitutional, 6 for restriction to personal income growth, 3 for approval by legislative referendum, and 2 for override by supermajority vote).

Therefore, South Carolina should have a TEL score of 15 for 1985-2015. South Carolina has never had a supermajority requirement to raise taxes.

⁶⁵ Rhode Island Constitution, Article IX, Section 16, enacted by 1992 Proposal 2.

⁶⁶ South Carolina Constitution, Article X, Section 8, enacted by South Carolina 1985 Act No. 10, after receiving public approval by legislative referendum in November 1984 on Amendment No. 4.

⁶⁷ South Carolina Code of Laws, Title 11, Chapter 11, Section 410(B), enacted by 1984 Act No. 487.

South Dakota

In November 1978, South Dakota amended its constitution to impose a supermajority requirement to raise taxes.⁶⁸ The original version applied to all taxes in existence at the time (on personal or corporate income taxes and taxes on sales and services), limiting increases in the tax rates or changes to the basis for evaluation, and it could be overridden by a 2/3 legislative supermajority vote or by a public vote. This should have a score of 9 (2 for applying to tax revenues, 1 for constitutional, 1 for no new taxes, 3 for approval by legislative referendum, 2 for override by supermajority vote).

In November 1996, voters approved a new constitutional amendment to broaden the original supermajority requirement to include the imposition of any new tax.⁶⁹ This closed the loophole for the legislature to create new taxes rather than raise rates in existing tax systems. This does not affect the TEL score.

Therefore, South Dakota should have a TEL score of 9 for 1979-2015, and a 2/3 supermajority requirement for 1979-2015.

Tennessee

In 1977, Tennessee held its most recent constitutional convention, at which it proposed an amendment to limit appropriations growth. This amendment was approved in March 1978 by the voters.⁷⁰ It limited appropriations growth to personal income growth. Although the limitation has no exemptions, it can be overridden by majority vote of the legislature. An effort was made in 2006 to strengthen the limitation to require a supermajority override, but it was unsuccessful (Kulik, 2016). This TEL has a score of 14 (3 for appropriations, 1 for constitutional, 6 for limitation to personal income growth, 4 for approval by constitutional convention, 0 for override by majority vote), effective since 1978. Tennessee has never had a supermajority requirement to raise taxes.

Texas

ADS give Texas a score of zero for 1969-1977 and 14 for 1978-2005. They attribute this to a constitutional appropriations limitation.

The appropriations limitation was enacted in November 1978 by a legislative referendum. It limits the growth of state appropriations from taxes not dedicated by the constitution to growth rate of the state's economy, to be defined by the legislature. It includes an override by a declaration of emergency with a majority vote.⁷¹ The legislature chose to use the growth of state personal income as the measure of the state's economic growth. Since the constitutional text exempts appropriations using constitutionally-dedicated state tax revenues, the limitation does

⁶⁸ South Dakota Constitution, Article XI, Section 13, enacted by 1978 Amendment D.

⁶⁹ South Dakota Constitution, Article XI, Section 14, enacted by 1996 Amendment B.

⁷⁰ Tennessee State Constitution, Article II, Section 24, approved by 1978 Proposal 9.

⁷¹ The constitutional limitation can be found in the Texas Constitution, Article VIII, Section 22, enacted in November 1978 by Proposition 9. The statutory rules to implement the legislation can be found in the Texas Government Code, Chapter 316, Subchapter A.

not apply to appropriations funded by motor fuel taxes, oil and natural gas production taxes, or non-tax revenues. Although the legislature could override the TEL with a majority vote, it has only done so in 2007 for property tax relief (Parks, 2016). This TEL has a score of 14 (3 for appropriations, 1 for constitutional, 6 for restriction to personal income growth, 3 for approval by legislative referendum, 1 for override by declaration of emergency). Since it was approved in November 1978, it is effective beginning in 1979.

Although Texas has several constitutional limitations on property taxes, these do not count as TELs or supermajority requirements.

Utah

ADS give Utah a score of zero for 1969-1987 and 18 for 1988-2005. They attribute the 2005 score to a statutory limitation on spending growth, but the score of 18 is too high.

Utah originally passed an expenditure limitation in 1979 restricting expenditure growth to 85 percent of personal income growth (Shadbegian, 1996). However, the Utah legislature never enacted the necessary supporting legislation, so the TEL was never implemented (Bails, 1990).

In 1988, the legislature enacted a general fund appropriations limitation.⁷² It applied a restriction to inflation and population growth. It includes an adjustment for the transfer of programs to or from a different unit of government. It can be overridden by a declaration of a fiscal emergency with a 2/3 supermajority approval by the legislature, but only on a temporary basis. Excess funding for a fiscal emergency also does not affect the computation of the future limitation; that must be overridden by a popular vote. It includes exemptions for money from other levels of government, debt service, money from the sale of fixed assets, and expenditures of gifts received for specific purposes. It also defines appropriations to exclude transfers to the budget reserve account and one-time capital project costs. The only substantive changes to the TEL were made in 2010, but these do not change the score of the TEL.⁷³ This TEL has a score of 8 (1 for general fund appropriations, 7 for restriction to inflation and population growth, 1 for approval by legislative vote, 2 for override by supermajority vote, -1 for budget reserves exemption, -1 for capital projects exemption, -1 for debt service exemption).

Therefore, Utah should have a score of 8 for 1988-2015. Utah has also had a supermajority requirement to raise property taxes since 1988 (enacted in the same bill as its appropriations limit), but this does not count as a SMVR in for the state general.

Vermont

Vermont has never had a tax or expenditure limitation, nor a supermajority requirement to raise taxes.

⁷² Utah Code, Title 63J, Chapter 3, Part 2, enacted by the State Appropriations and Tax Limitation Act.

⁷³ Laws of Utah 2010, Chapter 310.

Virginia

Virginia has never had a tax or expenditure limitation, nor a supermajority requirement to raise taxes.

Washington

ADS give Washington a score of zero for 1969-1987 and 18 for 1988-2005. They attribute the 2005 score to a 1993 supermajority requirement to raise taxes and a 1993 spending limitation.

In 1979, Washington voters enacted a revenue limitation.⁷⁴ It restricted the growth of state tax revenues to the growth of state personal income, with an adjustment for the transfer of program costs from the state to another political entity. It applied to all tax revenues except the property tax specifically levied to support schools. It could be overridden by a declaration of emergency, requiring a 2/3 supermajority legislative vote. This TEL has a score of 14 (2 for applying to tax revenues, 6 for restriction to personal income growth, 2 for approval by citizen initiative, 2 for override by supermajority vote). This TEL came into effect in 1980, and it was not substantively changed until its repeal and replacement in 1995.

In 1993, Washington state voters approved I-601, which included two TELs.⁷⁵ These replaced the existing revenue limitation with a supermajority requirement to raise taxes and a limitation on general fund expenditures. The general fund expenditure limitation applied a growth restriction of inflation and population growth. It could be overridden by a declaration of emergency with a 2/3 supermajority legislative vote. This TEL was structured using the existing statutory language of the revenue limitation from 1979, so it retained the adjustment for the transfer of program costs from the state to another political entity; it also added an adjustment for transferring programs and expenditures out of the general fund to another fund. Any revenues in excess of the limitation had to be deposited into the reserve fund. This TEL has a score of 11 (1 for general fund expenditures, 7 for restriction to inflation plus population growth, 2 for approved by citizen initiative, 2 for override by supermajority vote, -1 for exemption for budget reserves).

I-601 also included a 2/3 supermajority requirement to raise taxes. It had no exemptions, and any revenues in excess of the spending limitation would be deposited into the budget reserves. However, any action that would raise tax revenues and raise expenditures beyond the expenditure limit (i.e. violate both restrictions) would require approval by popular vote at the next November general election before taking effect. This TEL has a score of 7 (2 for applying to tax revenues, 1 for no new taxes, 2 for approval by citizen initiative, 3 for override by legislative supermajority vote).

The expenditure limitation and SMVR described above in I-601 took effect on July 1, 1995, and repealed the existing revenue limitation on the same date. However, the law also imposed a

⁷⁴ Approved in November 1979 by Initiative 62, and codified by 1980 Laws, Chapter 1. All of the state's tax and expenditure limitations can be found in the Revised Code of Washington, Title 43, Chapter 135.

⁷⁵ Approved in November 1993 by Initiative 601, and codified by 1994 Laws, Chapter 2. The expenditure limit can be found in Section 2, and the SMVR is in Section 4.

temporary popular vote requirement to raise existing taxes, impose new taxes, or make revenue-neutral tax shifts until the SMVR took effect.⁷⁶ This requirement has a score of 8 (2 for applying to tax revenues, 1 for no new taxes, 2 for approval by citizen initiative, 3 for override by popular vote), effective only in 1994.

In November 1999, voter enacted Citizen Initiative I-695, which required voter approval for any tax increase. It was overturned in March 2000 by the Washington Supreme Court. Since this was overturned in less than 6 months, I do not count this restriction as effective.

In 2000, the legislature modified the expenditure limitation to allow for upward adjustment for program costs transferred into the general fund, in addition to the existing downward revisions for program costs transferred out of the general fund.⁷⁷ This does not affect the TEL score.

In 2002, the legislature suspended the SMVR for the 2001-2003 fiscal year (SB 6819). This change is only effective for 2002-2003, and reduces the TEL score to 11 (Chronology of Initiative 601 Amendments, 2008).⁷⁸

In 2005, the legislature made further changes to the state TELs.⁷⁹ Effective in 2007, it loosened the growth restriction on the expenditure limit to the growth of state personal income (reducing the TEL score by 1 point), and expanded it to cover “near-general fund” expenditures (which does not affect the score). It also suspended the SMVR for the 2005-2007 fiscal years (reducing the TEL score by 7 points). However, in 2006 it ended its authority to raise taxes by simple majority a year early.⁸⁰

In 2007, voters enacted I-960, which strengthened the definition of raising taxes to eliminate the loopholes created by the legislature. This does not affect the TEL score.

In February 2010, the legislature again suspended the SMVR originally enacted in I-601 and reinforced by I-960.⁸¹ This reduces the TEL score by 7 points. Anticipating such a suspension, in January 2010, I-1053 was filed with the Secretary of State. It was approved in November 2010, restoring the 2/3 legislative supermajority requirement to raise taxes.

In 2012, SMVR in I-1053 came under legal challenge. Voters approved I-1185 in November 2012 to reaffirm and reinforce it. In February 2013, the Washington Supreme Court struck down I-1053, ruling that imposing a supermajority requirement on any tax legislation violates the state constitution.⁸² Since the text of the state Supreme Court ruling applied specifically to tax legislation, the expenditure limitation was not overturned.

In November 2015, voters approved I-1366 in an attempt to enact a SMVR by amending the state constitution, but it was struck down in January 2016 on procedural grounds.⁸³ There are two

⁷⁶ This can be found in Section 13, with authorization for immediate effect in Section 14.

⁷⁷ Washington Laws, 2000 Second Special Session, Chapter 2.

⁷⁸ “Chronology of Initiative 601 Amendments,” Washington State Expenditure Limit Committee, January 2008,

⁷⁹ Washington Laws, 2005, Chapter 72.

⁸⁰ Washington Laws, 2006, Chapter 56.

⁸¹ Washington Laws, 2010, Chapter 4.

⁸² League of Education Voters v. State, Docket Number 87425-5, February 2013.

⁸³ The Washington Constitution cannot be amended by an initiative measure.

potential measures for the 2018 ballot that would require any tax increases that pass the state legislature to expire after one year unless they receive approval by popular vote.⁸⁴

Therefore, Washington has a TEL score of zero for 1969-1979, 14 for 1980-1993, 22 for 1994, 18 for 1995-2001, 11 for 2002-2003, 18 for 2004, 11 for 2005, 18 for 2006, 17 for 2007-2009, 10 for 2010, 17 for 2011-2012, and 10 for 2013-2015. There is a 2/3 supermajority vote requirement to raise taxes for 1980-1993, 1995-2001, 2004, 2006-2009, and 2011-2012. It has a popular vote requirement for 1994, and a simple majority requirement for all other years.

West Virginia

West Virginia has never had a tax or expenditure limitation, nor a supermajority requirement to raise taxes.

Wisconsin

ADS give Wisconsin a TEL score of zero for all years. They also mention that Wisconsin had a statutory spending limitation from 2001.

The Wisconsin legislature enacted an appropriations limitation in August 2001.⁸⁵ Since it was enacted as part of the regular executive budget act, it would not become effective until July 2003. The limitation applied to appropriations from general purpose revenues, using a growth restriction to state personal income growth. It included exemptions for debt service, appropriations for certain moral obligations, legal expenses and court mandates, the payment of refundable tax credits, transfers to the budget stabilization fund, certain education expenses, and any appropriations enacted in a bill with 2/3 legislative support (the override mechanism). The original bill also included an exemption for transfers to the cash buildings project fund, but this was removed by the governor's line-item veto. This TEL has a score of 7 (1 for general fund appropriations, 6 for restriction to personal income growth, 1 for approval by legislative vote, 2 for override by supermajority vote, -1 for debt service exemption, -1 for court mandate exemption, -1 for budget reserves exemption). However, in February 2003, the legislature delayed the effective start of the limitation to 2006.⁸⁶ This limitation was repealed in June 2011.⁸⁷

In February 2011, the legislature enacted a supermajority requirement to raise taxes, stipulating that the sales tax rate and any income or franchise tax rates could only be increased by a 2/3 supermajority legislative vote or a joint resolution with popular vote approval by referendum.⁸⁸ This has a TEL score of 6 (2 for applying to tax revenues, 1 for no new taxes, 1 for approval by legislative vote, 2 for override by supermajority vote), effective in 2011. The SMVR remains in effect.

⁸⁴ The potential versions are I-895 and I-898.

⁸⁵ The limitation could be found in Wisconsin Statutes 13.085 prior to 2011, enacted by 2001 Wisconsin Act 16, Section 103.

⁸⁶ 2003 Wisconsin Act 1, Section 9160(2).

⁸⁷ 2011 Wisconsin Act 32, Section 33.

⁸⁸ 2011 Wisconsin Act 9.

Therefore, Wisconsin has a TEL score of 7 for 2006-2010, and 6 for 2011-2015. It has a 2/3 SMVR for 2011-2015.

Wyoming

Wyoming has never had a tax or expenditure limitation, nor a supermajority requirement to raise taxes.

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Appendix: State TEL and SMVR Scores

Notes: The TEL score is based on the rubric in Table 1. The SMVR score is the fraction of the legislative vote required to increase taxes. A popular vote requirement to raise taxes receives a SMVR score of 1.

	Alabama		Alaska		Arizona		Arkansas	
	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>
1969	0	0.5	0	0.5	0	0.5	7	0.75
1970	0	0.5	0	0.5	0	0.5	7	0.75
1971	0	0.5	0	0.5	0	0.5	7	0.75
1972	0	0.5	0	0.5	0	0.5	7	0.75
1973	0	0.5	0	0.5	0	0.5	7	0.75
1974	0	0.5	0	0.5	0	0.5	7	0.75
1975	0	0.5	0	0.5	0	0.5	7	0.75
1976	0	0.5	0	0.5	0	0.5	7	0.75
1977	0	0.5	0	0.5	0	0.5	7	0.75
1978	0	0.5	0	0.5	0	0.5	7	0.75
1979	0	0.5	0	0.5	14	0.5	7	0.75
1980	0	0.5	0	0.5	14	0.5	7	0.75
1981	0	0.5	0	0.5	14	0.5	7	0.75
1982	0	0.5	15	0.5	14	0.5	7	0.75
1983	0	0.5	15	0.5	14	0.5	7	0.75
1984	0	0.5	15	0.5	14	0.5	7	0.75
1985	0	0.5	15	0.5	14	0.5	7	0.75
1986	0	0.5	15	0.5	14	0.5	7	0.75
1987	0	0.5	15	0.5	14	0.5	7	0.75
1988	0	0.5	15	0.5	14	0.5	7	0.75
1989	0	0.5	15	0.5	14	0.5	7	0.75
1990	0	0.5	15	0.5	14	0.5	7	0.75
1991	0	0.5	15	0.5	14	0.5	7	0.75
1992	0	0.5	15	0.5	14	0.5	7	0.75
1993	0	0.5	15	0.5	25	0.667	7	0.75
1994	0	0.5	15	0.5	25	0.667	7	0.75
1995	0	0.5	15	0.5	25	0.667	7	0.75
1996	0	0.5	15	0.5	25	0.667	7	0.75
1997	0	0.5	15	0.5	25	0.667	7	0.75
1998	0	0.5	15	0.5	25	0.667	7	0.75
1999	0	0.5	15	0.5	25	0.667	7	0.75
2000	0	0.5	15	0.5	25	0.667	7	0.75
2001	0	0.5	15	0.5	25	0.667	7	0.75
2002	0	0.5	15	0.5	25	0.667	7	0.75
2003	0	0.5	15	0.5	25	0.667	7	0.75
2004	0	0.5	15	0.5	25	0.667	7	0.75
2005	0	0.5	15	0.5	25	0.667	7	0.75
2006	0	0.5	15	0.5	25	0.667	7	0.75
2007	0	0.5	15	0.5	25	0.667	7	0.75
2008	0	0.5	15	0.5	25	0.667	7	0.75
2009	0	0.5	15	0.5	25	0.667	7	0.75
2010	0	0.5	15	0.5	25	0.667	7	0.75
2011	0	0.5	15	0.5	25	0.667	7	0.75
2012	0	0.5	15	0.5	25	0.667	7	0.75
2013	0	0.5	15	0.5	25	0.667	7	0.75
2014	0	0.5	15	0.5	25	0.667	7	0.75
2015	0	0.5	15	0.5	25	0.667	7	0.75

	California		Colorado		Connecticut		Delaware	
	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>
1969	0	0.5	0	0.5	0	0.5	0	0.5
1970	0	0.5	0	0.5	0	0.5	0	0.5
1971	0	0.5	0	0.5	0	0.5	0	0.5
1972	0	0.5	0	0.5	0	0.5	0	0.5
1973	0	0.5	0	0.5	0	0.5	0	0.5
1974	0	0.5	0	0.5	0	0.5	0	0.5
1975	0	0.5	0	0.5	0	0.5	0	0.5
1976	0	0.5	0	0.5	0	0.5	0	0.5
1977	0	0.5	8	0.5	0	0.5	0	0.5
1978	8	0.667	8	0.5	0	0.5	4	0.5
1979	8	0.667	8	0.5	0	0.5	4	0.5
1980	24	0.667	8	0.5	0	0.5	12	0.6
1981	24	0.667	8	0.5	0	0.5	12	0.6
1982	24	0.667	8	0.5	0	0.5	12	0.6
1983	24	0.667	8	0.5	0	0.5	12	0.6
1984	24	0.667	8	0.5	0	0.5	12	0.6
1985	24	0.667	8	0.5	0	0.5	12	0.6
1986	24	0.667	8	0.5	0	0.5	12	0.6
1987	24	0.667	8	0.5	0	0.5	12	0.6
1988	24	0.667	8	0.5	0	0.5	12	0.6
1989	24	0.667	8	0.5	0	0.5	12	0.6
1990	21	0.667	8	0.5	0	0.5	12	0.6
1991	21	0.667	8	0.5	0	0.5	12	0.6
1992	21	0.667	8	0.5	12	0.5	12	0.6
1993	21	0.667	30	1	12	0.5	12	0.6
1994	21	0.667	30	1	12	0.5	12	0.6
1995	21	0.667	30	1	12	0.5	12	0.6
1996	21	0.667	30	1	12	0.5	12	0.6
1997	21	0.667	30	1	12	0.5	12	0.6
1998	21	0.667	30	1	12	0.5	12	0.6
1999	21	0.667	30	1	12	0.5	12	0.6
2000	21	0.667	30	1	12	0.5	12	0.6
2001	21	0.667	30	1	12	0.5	12	0.6
2002	21	0.667	30	1	12	0.5	12	0.6
2003	21	0.667	30	1	12	0.5	12	0.6
2004	21	0.667	30	1	12	0.5	12	0.6
2005	21	0.667	20	1	12	0.5	12	0.6
2006	21	0.667	20	1	12	0.5	12	0.6
2007	21	0.667	20	1	12	0.5	12	0.6
2008	21	0.667	20	1	12	0.5	12	0.6
2009	21	0.667	19	1	12	0.5	12	0.6
2010	21	0.667	30	1	12	0.5	12	0.6
2011	21	0.667	30	1	12	0.5	12	0.6
2012	21	0.667	30	1	12	0.5	12	0.6
2013	21	0.667	30	1	12	0.5	12	0.6
2014	21	0.667	30	1	12	0.5	12	0.6
2015	21	0.667	30	1	12	0.5	12	0.6

	Florida		Georgia		Hawaii		Idaho	
	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>
1969	0	0.5	0	0.5	0	0.5	0	0.5
1970	0	0.5	0	0.5	0	0.5	0	0.5
1971	0	0.5	0	0.5	0	0.5	0	0.5
1972	0	0.5	0	0.5	0	0.5	0	0.5
1973	0	0.5	0	0.5	0	0.5	0	0.5
1974	0	0.5	0	0.5	0	0.5	0	0.5
1975	0	0.5	0	0.5	0	0.5	0	0.5
1976	0	0.5	0	0.5	0	0.5	0	0.5
1977	0	0.5	0	0.5	0	0.5	0	0.5
1978	0	0.5	0	0.5	0	0.5	0	0.5
1979	0	0.5	0	0.5	0	0.5	0	0.5
1980	0	0.5	0	0.5	14	0.5	8	0.5
1981	0	0.5	0	0.5	14	0.5	8	0.5
1982	0	0.5	0	0.5	14	0.5	8	0.5
1983	0	0.5	0	0.5	14	0.5	8	0.5
1984	0	0.5	0	0.5	14	0.5	8	0.5
1985	0	0.5	0	0.5	14	0.5	8	0.5
1986	0	0.5	0	0.5	14	0.5	8	0.5
1987	0	0.5	0	0.5	14	0.5	8	0.5
1988	0	0.5	0	0.5	14	0.5	8	0.5
1989	0	0.5	0	0.5	14	0.5	8	0.5
1990	0	0.5	0	0.5	14	0.5	8	0.5
1991	0	0.5	0	0.5	14	0.5	8	0.5
1992	0	0.5	0	0.5	14	0.5	8	0.5
1993	0	0.5	0	0.5	14	0.5	8	0.5
1994	0	0.5	0	0.5	14	0.5	7	0.5
1995	17	0.667	0	0.5	14	0.5	7	0.5
1996	25	0.667	0	0.5	14	0.5	7	0.5
1997	25	0.667	0	0.5	14	0.5	7	0.5
1998	25	0.667	0	0.5	14	0.5	7	0.5
1999	25	0.667	0	0.5	14	0.5	7	0.5
2000	25	0.667	0	0.5	14	0.5	7	0.5
2001	25	0.667	0	0.5	14	0.5	7	0.5
2002	25	0.667	0	0.5	14	0.5	7	0.5
2003	25	0.667	0	0.5	14	0.5	7	0.5
2004	25	0.667	0	0.5	14	0.5	7	0.5
2005	25	0.667	0	0.5	14	0.5	7	0.5
2006	25	0.667	0	0.5	14	0.5	7	0.5
2007	25	0.667	0	0.5	14	0.5	7	0.5
2008	25	0.667	0	0.5	14	0.5	7	0.5
2009	25	0.667	0	0.5	14	0.5	7	0.5
2010	25	0.667	0	0.5	14	0.5	7	0.5
2011	25	0.667	0	0.5	14	0.5	7	0.5
2012	25	0.667	0	0.5	14	0.5	7	0.5
2013	25	0.667	0	0.5	14	0.5	7	0.5
2014	25	0.667	0	0.5	14	0.5	7	0.5
2015	25	0.667	0	0.5	14	0.5	7	0.5

	Illinois		Indiana		Iowa		Kansas	
	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>
1969	0	0.5	0	0.5	0	0.5	0	0.5
1970	0	0.5	0	0.5	0	0.5	0	0.5
1971	0	0.5	0	0.5	0	0.5	0	0.5
1972	0	0.5	0	0.5	0	0.5	0	0.5
1973	0	0.5	0	0.5	0	0.5	0	0.5
1974	0	0.5	0	0.5	0	0.5	0	0.5
1975	0	0.5	0	0.5	0	0.5	0	0.5
1976	0	0.5	0	0.5	0	0.5	0	0.5
1977	0	0.5	0	0.5	0	0.5	0	0.5
1978	0	0.5	0	0.5	0	0.5	0	0.5
1979	0	0.5	0	0.5	0	0.5	0	0.5
1980	0	0.5	0	0.5	0	0.5	0	0.5
1981	0	0.5	0	0.5	0	0.5	0	0.5
1982	0	0.5	0	0.5	0	0.5	0	0.5
1983	0	0.5	0	0.5	0	0.5	0	0.5
1984	0	0.5	0	0.5	0	0.5	0	0.5
1985	0	0.5	0	0.5	0	0.5	0	0.5
1986	0	0.5	0	0.5	0	0.5	0	0.5
1987	0	0.5	0	0.5	0	0.5	0	0.5
1988	0	0.5	0	0.5	0	0.5	0	0.5
1989	0	0.5	0	0.5	0	0.5	0	0.5
1990	0	0.5	0	0.5	0	0.5	0	0.5
1991	0	0.5	0	0.5	0	0.5	0	0.5
1992	0	0.5	0	0.5	4	0.5	0	0.5
1993	0	0.5	0	0.5	4	0.5	0	0.5
1994	0	0.5	0	0.5	4	0.5	0	0.5
1995	0	0.5	0	0.5	4	0.5	0	0.5
1996	0	0.5	0	0.5	4	0.5	0	0.5
1997	0	0.5	0	0.5	4	0.5	0	0.5
1998	0	0.5	0	0.5	4	0.5	0	0.5
1999	0	0.5	0	0.5	4	0.5	0	0.5
2000	0	0.5	0	0.5	4	0.5	0	0.5
2001	0	0.5	0	0.5	4	0.5	0	0.5
2002	0	0.5	10	0.5	4	0.5	0	0.5
2003	0	0.5	10	0.5	4	0.5	0	0.5
2004	0	0.5	10	0.5	4	0.5	0	0.5
2005	0	0.5	10	0.5	4	0.5	0	0.5
2006	0	0.5	10	0.5	4	0.5	0	0.5
2007	0	0.5	10	0.5	4	0.5	0	0.5
2008	0	0.5	10	0.5	4	0.5	0	0.5
2009	0	0.5	10	0.5	4	0.5	0	0.5
2010	0	0.5	10	0.5	4	0.5	0	0.5
2011	0	0.5	10	0.5	4	0.5	0	0.5
2012	8	0.5	10	0.5	4	0.5	0	0.5
2013	8	0.5	10	0.5	4	0.5	0	0.5
2014	8	0.5	10	0.5	4	0.5	0	0.5
2015	8	0.5	10	0.5	4	0.5	0	0.5

	Kentucky		Louisiana		Maine		Maryland	
	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>
1969	0	0.5	9	0.667	0	0.5	0	0.5
1970	0	0.5	9	0.667	0	0.5	0	0.5
1971	0	0.5	9	0.667	0	0.5	0	0.5
1972	0	0.5	9	0.667	0	0.5	0	0.5
1973	0	0.5	9	0.667	0	0.5	0	0.5
1974	0	0.5	10	0.667	0	0.5	0	0.5
1975	0	0.5	10	0.667	0	0.5	0	0.5
1976	0	0.5	10	0.667	0	0.5	0	0.5
1977	0	0.5	10	0.667	0	0.5	0	0.5
1978	0	0.5	10	0.667	0	0.5	0	0.5
1979	0	0.5	18	0.667	0	0.5	0	0.5
1980	0	0.5	18	0.667	0	0.5	0	0.5
1981	0	0.5	18	0.667	0	0.5	0	0.5
1982	0	0.5	18	0.667	0	0.5	0	0.5
1983	0	0.5	18	0.667	0	0.5	0	0.5
1984	0	0.5	18	0.667	0	0.5	9	0.5
1985	0	0.5	18	0.667	0	0.5	9	0.5
1986	0	0.5	18	0.667	0	0.5	9	0.5
1987	0	0.5	18	0.667	0	0.5	9	0.5
1988	0	0.5	18	0.667	0	0.5	9	0.5
1989	0	0.5	18	0.667	0	0.5	9	0.5
1990	0	0.5	18	0.667	0	0.5	9	0.5
1991	0	0.5	18	0.667	0	0.5	9	0.5
1992	0	0.5	18	0.667	0	0.5	9	0.5
1993	0	0.5	32	0.667	0	0.5	9	0.5
1994	0	0.5	32	0.667	0	0.5	9	0.5
1995	0	0.5	33	0.667	0	0.5	9	0.5
1996	0	0.5	33	0.667	0	0.5	9	0.5
1997	0	0.5	33	0.667	0	0.5	9	0.5
1998	0	0.5	33	0.667	0	0.5	9	0.5
1999	0	0.5	33	0.667	0	0.5	9	0.5
2000	0	0.5	33	0.667	0	0.5	9	0.5
2001	0	0.5	33	0.667	0	0.5	9	0.5
2002	0	0.5	25	0.667	0	0.5	9	0.5
2003	0	0.5	25	0.667	0	0.5	9	0.5
2004	0	0.5	25	0.667	0	0.5	9	0.5
2005	0	0.5	25	0.667	10	0.5	9	0.5
2006	0	0.5	25	0.667	10	0.5	9	0.5
2007	0	0.5	25	0.667	10	0.5	9	0.5
2008	0	0.5	25	0.667	10	0.5	9	0.5
2009	0	0.5	25	0.667	10	0.5	9	0.5
2010	0	0.5	25	0.667	10	0.5	9	0.5
2011	0	0.5	25	0.667	10	0.5	9	0.5
2012	0	0.5	25	0.667	10	0.5	9	0.5
2013	0	0.5	25	0.667	10	0.5	9	0.5
2014	0	0.5	25	0.667	10	0.5	9	0.5
2015	0	0.5	25	0.667	10	0.5	9	0.5

	Massachusetts		Michigan		Minnesota		Mississippi	
	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>
1969	0	0.5	0	0.5	0	0.5	0	0.5
1970	0	0.5	0	0.5	0	0.5	9	0.6
1971	0	0.5	0	0.5	0	0.5	9	0.6
1972	0	0.5	0	0.5	0	0.5	9	0.6
1973	0	0.5	0	0.5	0	0.5	9	0.6
1974	0	0.5	0	0.5	0	0.5	9	0.6
1975	0	0.5	0	0.5	0	0.5	9	0.6
1976	0	0.5	0	0.5	0	0.5	9	0.6
1977	0	0.5	0	0.5	0	0.5	9	0.6
1978	0	0.5	15	0.5	0	0.5	9	0.6
1979	0	0.5	15	0.5	0	0.5	9	0.6
1980	0	0.5	15	0.5	0	0.5	9	0.6
1981	0	0.5	15	0.5	0	0.5	9	0.6
1982	0	0.5	15	0.5	0	0.5	9	0.6
1983	0	0.5	15	0.5	0	0.5	9	0.6
1984	0	0.5	15	0.5	0	0.5	13	0.6
1985	0	0.5	15	0.5	0	0.5	13	0.6
1986	9	0.5	15	0.5	0	0.5	13	0.6
1987	9	0.5	15	0.5	0	0.5	13	0.6
1988	9	0.5	15	0.5	0	0.5	13	0.6
1989	9	0.5	15	0.5	0	0.5	13	0.6
1990	9	0.5	15	0.5	0	0.5	13	0.6
1991	9	0.5	15	0.5	0	0.5	13	0.6
1992	9	0.5	15	0.5	0	0.5	13	0.6
1993	9	0.5	15	0.5	0	0.5	13	0.6
1994	9	0.5	15	0.5	0	0.5	13	0.6
1995	9	0.5	15	0.5	0	0.5	13	0.6
1996	9	0.5	15	0.5	0	0.5	13	0.6
1997	9	0.5	15	0.5	0	0.5	13	0.6
1998	9	0.5	15	0.5	0	0.5	13	0.6
1999	9	0.5	15	0.5	0	0.5	13	0.6
2000	9	0.5	15	0.5	0	0.5	13	0.6
2001	9	0.5	15	0.5	0	0.5	13	0.6
2002	9	0.5	15	0.5	0	0.5	13	0.6
2003	9	0.5	15	0.5	0	0.5	13	0.6
2004	9	0.5	15	0.5	0	0.5	13	0.6
2005	9	0.5	15	0.5	0	0.5	13	0.6
2006	9	0.5	15	0.5	0	0.5	13	0.6
2007	9	0.5	15	0.5	0	0.5	13	0.6
2008	9	0.5	15	0.5	0	0.5	13	0.6
2009	9	0.5	15	0.5	0	0.5	13	0.6
2010	9	0.5	15	0.5	0	0.5	13	0.6
2011	9	0.5	15	0.5	0	0.5	13	0.6
2012	9	0.5	15	0.5	0	0.5	13	0.6
2013	9	0.5	15	0.5	0	0.5	13	0.6
2014	9	0.5	15	0.5	0	0.5	13	0.6
2015	9	0.5	15	0.5	0	0.5	13	0.6

	Missouri		Montana		Nebraska		Nevada	
	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>
1969	0	0.5	0	0.5	0	0.5	0	0.5
1970	0	0.5	0	0.5	0	0.5	0	0.5
1971	0	0.5	0	0.5	0	0.5	0	0.5
1972	0	0.5	0	0.5	0	0.5	0	0.5
1973	0	0.5	0	0.5	0	0.5	0	0.5
1974	0	0.5	0	0.5	0	0.5	0	0.5
1975	0	0.5	0	0.5	0	0.5	0	0.5
1976	0	0.5	0	0.5	0	0.5	0	0.5
1977	0	0.5	0	0.5	0	0.5	0	0.5
1978	0	0.5	0	0.5	0	0.5	0	0.5
1979	0	0.5	0	0.5	0	0.5	8	0.5
1980	15	0.5	0	0.5	0	0.5	8	0.5
1981	15	0.5	13	0.5	0	0.5	8	0.5
1982	15	0.5	13	0.5	0	0.5	8	0.5
1983	16	0.5	13	0.5	0	0.5	8	0.5
1984	16	0.5	13	0.5	0	0.5	8	0.5
1985	16	0.5	13	0.5	0	0.5	8	0.5
1986	16	0.5	13	0.5	0	0.5	8	0.5
1987	16	0.5	13	0.5	0	0.5	8	0.5
1988	16	0.5	13	0.5	0	0.5	8	0.5
1989	16	0.5	13	0.5	0	0.5	8	0.5
1990	16	0.5	13	0.5	0	0.5	8	0.5
1991	16	0.5	13	0.5	0	0.5	8	0.5
1992	16	0.5	13	0.5	0	0.5	8	0.5
1993	16	0.5	13	0.5	0	0.5	8	0.5
1994	16	0.5	13	0.5	0	0.5	8	0.5
1995	16	0.5	13	0.5	0	0.5	8	0.5
1996	28	1	13	0.5	0	0.5	8	0.5
1997	28	1	13	0.5	0	0.5	19	0.667
1998	28	1	13	0.5	0	0.5	19	0.667
1999	28	1	13	0.5	0	0.5	19	0.667
2000	28	1	13	0.5	0	0.5	19	0.667
2001	28	1	13	0.5	0	0.5	19	0.667
2002	28	1	13	0.5	0	0.5	19	0.667
2003	28	1	13	0.5	0	0.5	19	0.667
2004	28	1	13	0.5	0	0.5	19	0.667
2005	28	1	13	0.5	0	0.5	19	0.667
2006	28	1	0	0.5	0	0.5	19	0.667
2007	28	1	0	0.5	0	0.5	19	0.667
2008	28	1	0	0.5	0	0.5	19	0.667
2009	28	1	0	0.5	0	0.5	19	0.667
2010	28	1	0	0.5	0	0.5	19	0.667
2011	28	1	0	0.5	0	0.5	19	0.667
2012	28	1	0	0.5	0	0.5	19	0.667
2013	28	1	0	0.5	0	0.5	19	0.667
2014	28	1	0	0.5	0	0.5	19	0.667
2015	28	1	0	0.5	0	0.5	19	0.667

	New Hampshire		New Jersey		New Mexico		New York	
	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>
1969	0	0.5	0	0.5	0	0.5	0	0.5
1970	0	0.5	0	0.5	0	0.5	0	0.5
1971	0	0.5	0	0.5	0	0.5	0	0.5
1972	0	0.5	0	0.5	0	0.5	0	0.5
1973	0	0.5	0	0.5	0	0.5	0	0.5
1974	0	0.5	0	0.5	0	0.5	0	0.5
1975	0	0.5	0	0.5	0	0.5	0	0.5
1976	0	0.5	0	0.5	0	0.5	0	0.5
1977	0	0.5	11	0.5	0	0.5	0	0.5
1978	0	0.5	11	0.5	0	0.5	0	0.5
1979	0	0.5	11	0.5	0	0.5	0	0.5
1980	0	0.5	11	0.5	0	0.5	0	0.5
1981	0	0.5	11	0.5	0	0.5	0	0.5
1982	0	0.5	11	0.5	0	0.5	0	0.5
1983	0	0.5	11	0.5	0	0.5	0	0.5
1984	0	0.5	0	0.5	0	0.5	0	0.5
1985	0	0.5	0	0.5	0	0.5	0	0.5
1986	0	0.5	0	0.5	0	0.5	0	0.5
1987	0	0.5	0	0.5	0	0.5	0	0.5
1988	0	0.5	0	0.5	0	0.5	0	0.5
1989	0	0.5	0	0.5	0	0.5	0	0.5
1990	0	0.5	5	0.5	0	0.5	0	0.5
1991	0	0.5	5	0.5	0	0.5	0	0.5
1992	0	0.5	5	0.5	0	0.5	0	0.5
1993	0	0.5	5	0.5	0	0.5	0	0.5
1994	0	0.5	5	0.5	0	0.5	0	0.5
1995	0	0.5	5	0.5	0	0.5	0	0.5
1996	0	0.5	5	0.5	0	0.5	0	0.5
1997	0	0.5	5	0.5	0	0.5	0	0.5
1998	0	0.5	5	0.5	0	0.5	0	0.5
1999	0	0.5	5	0.5	0	0.5	0	0.5
2000	0	0.5	5	0.5	0	0.5	0	0.5
2001	0	0.5	5	0.5	0	0.5	0	0.5
2002	0	0.5	5	0.5	0	0.5	0	0.5
2003	0	0.5	5	0.5	0	0.5	0	0.5
2004	0	0.5	5	0.5	0	0.5	0	0.5
2005	0	0.5	5	0.5	0	0.5	0	0.5
2006	0	0.5	5	0.5	0	0.5	0	0.5
2007	0	0.5	5	0.5	0	0.5	0	0.5
2008	0	0.5	5	0.5	0	0.5	0	0.5
2009	0	0.5	5	0.5	0	0.5	0	0.5
2010	0	0.5	5	0.5	0	0.5	0	0.5
2011	0	0.5	5	0.5	0	0.5	0	0.5
2012	0	0.5	5	0.5	0	0.5	0	0.5
2013	0	0.5	5	0.5	0	0.5	0	0.5
2014	0	0.5	5	0.5	0	0.5	0	0.5
2015	0	0.5	5	0.5	0	0.5	0	0.5

	North Carolina		North Dakota		Ohio		Oklahoma	
	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>
1969	0	0.5	0	0.5	0	0.5	0	0.5
1970	0	0.5	0	0.5	0	0.5	0	0.5
1971	0	0.5	0	0.5	0	0.5	0	0.5
1972	0	0.5	0	0.5	0	0.5	0	0.5
1973	0	0.5	0	0.5	0	0.5	0	0.5
1974	0	0.5	0	0.5	0	0.5	0	0.5
1975	0	0.5	0	0.5	0	0.5	0	0.5
1976	0	0.5	0	0.5	0	0.5	0	0.5
1977	0	0.5	0	0.5	0	0.5	0	0.5
1978	0	0.5	0	0.5	0	0.5	0	0.5
1979	0	0.5	0	0.5	0	0.5	0	0.5
1980	0	0.5	0	0.5	0	0.5	0	0.5
1981	0	0.5	0	0.5	0	0.5	0	0.5
1982	0	0.5	0	0.5	0	0.5	0	0.5
1983	0	0.5	0	0.5	0	0.5	0	0.5
1984	0	0.5	0	0.5	0	0.5	0	0.5
1985	0	0.5	0	0.5	0	0.5	12	0.5
1986	0	0.5	0	0.5	0	0.5	12	0.5
1987	0	0.5	0	0.5	0	0.5	12	0.5
1988	0	0.5	0	0.5	0	0.5	12	0.5
1989	0	0.5	0	0.5	0	0.5	12	0.5
1990	0	0.5	0	0.5	0	0.5	12	0.5
1991	6	0.5	0	0.5	0	0.5	12	0.5
1992	6	0.5	0	0.5	0	0.5	23	0.75
1993	6	0.5	0	0.5	0	0.5	23	0.75
1994	6	0.5	0	0.5	0	0.5	23	0.75
1995	6	0.5	0	0.5	0	0.5	23	0.75
1996	6	0.5	0	0.5	0	0.5	23	0.75
1997	6	0.5	0	0.5	0	0.5	23	0.75
1998	6	0.5	0	0.5	0	0.5	23	0.75
1999	6	0.5	0	0.5	0	0.5	23	0.75
2000	6	0.5	0	0.5	0	0.5	23	0.75
2001	6	0.5	0	0.5	0	0.5	23	0.75
2002	6	0.5	0	0.5	0	0.5	23	0.75
2003	6	0.5	0	0.5	0	0.5	23	0.75
2004	6	0.5	0	0.5	0	0.5	23	0.75
2005	6	0.5	0	0.5	0	0.5	23	0.75
2006	8	0.5	0	0.5	0	0.5	23	0.75
2007	8	0.5	0	0.5	8	0.5	23	0.75
2008	8	0.5	0	0.5	8	0.5	23	0.75
2009	8	0.5	0	0.5	8	0.5	23	0.75
2010	8	0.5	0	0.5	8	0.5	23	0.75
2011	8	0.5	0	0.5	8	0.5	23	0.75
2012	8	0.5	0	0.5	8	0.5	23	0.75
2013	8	0.5	0	0.5	8	0.5	23	0.75
2014	8	0.5	0	0.5	8	0.5	23	0.75
2015	8	0.5	0	0.5	8	0.5	23	0.75

	Oregon		Pennsylvania		Rhode Island		South Carolina	
	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>
1969	0	0.5	0	0.5	0	0.5	0	0.5
1970	0	0.5	0	0.5	0	0.5	0	0.5
1971	0	0.5	0	0.5	0	0.5	0	0.5
1972	0	0.5	0	0.5	0	0.5	0	0.5
1973	0	0.5	0	0.5	0	0.5	0	0.5
1974	0	0.5	0	0.5	0	0.5	0	0.5
1975	0	0.5	0	0.5	0	0.5	0	0.5
1976	0	0.5	0	0.5	0	0.5	0	0.5
1977	0	0.5	0	0.5	0	0.5	0	0.5
1978	0	0.5	0	0.5	0	0.5	0	0.5
1979	7	0.5	0	0.5	0	0.5	0	0.5
1980	7	0.5	0	0.5	0	0.5	0	0.5
1981	7	0.5	0	0.5	0	0.5	0	0.5
1982	7	0.5	0	0.5	0	0.5	0	0.5
1983	7	0.5	0	0.5	0	0.5	0	0.5
1984	7	0.5	0	0.5	0	0.5	0	0.5
1985	7	0.5	0	0.5	0	0.5	15	0.5
1986	7	0.5	0	0.5	0	0.5	15	0.5
1987	7	0.5	0	0.5	0	0.5	15	0.5
1988	7	0.5	0	0.5	0	0.5	15	0.5
1989	7	0.5	0	0.5	0	0.5	15	0.5
1990	7	0.5	0	0.5	0	0.5	15	0.5
1991	7	0.5	0	0.5	0	0.5	15	0.5
1992	7	0.5	0	0.5	0	0.5	15	0.5
1993	7	0.5	0	0.5	13	0.5	15	0.5
1994	7	0.5	0	0.5	13	0.5	15	0.5
1995	7	0.5	0	0.5	13	0.5	15	0.5
1996	19	0.6	0	0.5	13	0.5	15	0.5
1997	19	0.6	0	0.5	13	0.5	15	0.5
1998	19	0.6	0	0.5	13	0.5	15	0.5
1999	19	0.6	0	0.5	13	0.5	15	0.5
2000	19	0.6	0	0.5	13	0.5	15	0.5
2001	23	0.6	0	0.5	13	0.5	15	0.5
2002	23	0.6	0	0.5	13	0.5	15	0.5
2003	23	0.6	0	0.5	13	0.5	15	0.5
2004	23	0.6	0	0.5	13	0.5	15	0.5
2005	23	0.6	0	0.5	13	0.5	15	0.5
2006	23	0.6	0	0.5	13	0.5	15	0.5
2007	23	0.6	0	0.5	13	0.5	15	0.5
2008	23	0.6	0	0.5	13	0.5	15	0.5
2009	23	0.6	0	0.5	13	0.5	15	0.5
2010	23	0.6	0	0.5	13	0.5	15	0.5
2011	23	0.6	0	0.5	13	0.5	15	0.5
2012	23	0.6	0	0.5	13	0.5	15	0.5
2013	23	0.6	0	0.5	13	0.5	15	0.5
2014	23	0.6	0	0.5	13	0.5	15	0.5
2015	23	0.6	0	0.5	13	0.5	15	0.5

	South Dakota		Tennessee		Texas		Utah	
	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>
1969	0	0.5	0	0.5	0	0.5	0	0.5
1970	0	0.5	0	0.5	0	0.5	0	0.5
1971	0	0.5	0	0.5	0	0.5	0	0.5
1972	0	0.5	0	0.5	0	0.5	0	0.5
1973	0	0.5	0	0.5	0	0.5	0	0.5
1974	0	0.5	0	0.5	0	0.5	0	0.5
1975	0	0.5	0	0.5	0	0.5	0	0.5
1976	0	0.5	0	0.5	0	0.5	0	0.5
1977	0	0.5	0	0.5	0	0.5	0	0.5
1978	0	0.5	14	0.5	0	0.5	0	0.5
1979	9	0.667	14	0.5	14	0.5	0	0.5
1980	9	0.667	14	0.5	14	0.5	0	0.5
1981	9	0.667	14	0.5	14	0.5	0	0.5
1982	9	0.667	14	0.5	14	0.5	0	0.5
1983	9	0.667	14	0.5	14	0.5	0	0.5
1984	9	0.667	14	0.5	14	0.5	0	0.5
1985	9	0.667	14	0.5	14	0.5	0	0.5
1986	9	0.667	14	0.5	14	0.5	0	0.5
1987	9	0.667	14	0.5	14	0.5	0	0.5
1988	9	0.667	14	0.5	14	0.5	8	0.5
1989	9	0.667	14	0.5	14	0.5	8	0.5
1990	9	0.667	14	0.5	14	0.5	8	0.5
1991	9	0.667	14	0.5	14	0.5	8	0.5
1992	9	0.667	14	0.5	14	0.5	8	0.5
1993	9	0.667	14	0.5	14	0.5	8	0.5
1994	9	0.667	14	0.5	14	0.5	8	0.5
1995	9	0.667	14	0.5	14	0.5	8	0.5
1996	9	0.667	14	0.5	14	0.5	8	0.5
1997	9	0.667	14	0.5	14	0.5	8	0.5
1998	9	0.667	14	0.5	14	0.5	8	0.5
1999	9	0.667	14	0.5	14	0.5	8	0.5
2000	9	0.667	14	0.5	14	0.5	8	0.5
2001	9	0.667	14	0.5	14	0.5	8	0.5
2002	9	0.667	14	0.5	14	0.5	8	0.5
2003	9	0.667	14	0.5	14	0.5	8	0.5
2004	9	0.667	14	0.5	14	0.5	8	0.5
2005	9	0.667	14	0.5	14	0.5	8	0.5
2006	9	0.667	14	0.5	14	0.5	8	0.5
2007	9	0.667	14	0.5	14	0.5	8	0.5
2008	9	0.667	14	0.5	14	0.5	8	0.5
2009	9	0.667	14	0.5	14	0.5	8	0.5
2010	9	0.667	14	0.5	14	0.5	8	0.5
2011	9	0.667	14	0.5	14	0.5	8	0.5
2012	9	0.667	14	0.5	14	0.5	8	0.5
2013	9	0.667	14	0.5	14	0.5	8	0.5
2014	9	0.667	14	0.5	14	0.5	8	0.5
2015	9	0.667	14	0.5	14	0.5	8	0.5

	Vermont		Virginia		Washington		West Virginia	
	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>
1969	0	0.5	0	0.5	0	0.5	0	0.5
1970	0	0.5	0	0.5	0	0.5	0	0.5
1971	0	0.5	0	0.5	0	0.5	0	0.5
1972	0	0.5	0	0.5	0	0.5	0	0.5
1973	0	0.5	0	0.5	0	0.5	0	0.5
1974	0	0.5	0	0.5	0	0.5	0	0.5
1975	0	0.5	0	0.5	0	0.5	0	0.5
1976	0	0.5	0	0.5	0	0.5	0	0.5
1977	0	0.5	0	0.5	0	0.5	0	0.5
1978	0	0.5	0	0.5	0	0.5	0	0.5
1979	0	0.5	0	0.5	0	0.5	0	0.5
1980	0	0.5	0	0.5	14	0.667	0	0.5
1981	0	0.5	0	0.5	14	0.667	0	0.5
1982	0	0.5	0	0.5	14	0.667	0	0.5
1983	0	0.5	0	0.5	14	0.667	0	0.5
1984	0	0.5	0	0.5	14	0.667	0	0.5
1985	0	0.5	0	0.5	14	0.667	0	0.5
1986	0	0.5	0	0.5	14	0.667	0	0.5
1987	0	0.5	0	0.5	14	0.667	0	0.5
1988	0	0.5	0	0.5	14	0.667	0	0.5
1989	0	0.5	0	0.5	14	0.667	0	0.5
1990	0	0.5	0	0.5	14	0.667	0	0.5
1991	0	0.5	0	0.5	14	0.667	0	0.5
1992	0	0.5	0	0.5	14	0.667	0	0.5
1993	0	0.5	0	0.5	14	0.667	0	0.5
1994	0	0.5	0	0.5	22	1	0	0.5
1995	0	0.5	0	0.5	18	0.667	0	0.5
1996	0	0.5	0	0.5	18	0.667	0	0.5
1997	0	0.5	0	0.5	18	0.667	0	0.5
1998	0	0.5	0	0.5	18	0.667	0	0.5
1999	0	0.5	0	0.5	18	0.667	0	0.5
2000	0	0.5	0	0.5	18	0.667	0	0.5
2001	0	0.5	0	0.5	18	0.667	0	0.5
2002	0	0.5	0	0.5	11	0.5	0	0.5
2003	0	0.5	0	0.5	11	0.5	0	0.5
2004	0	0.5	0	0.5	18	0.667	0	0.5
2005	0	0.5	0	0.5	11	0.5	0	0.5
2006	0	0.5	0	0.5	18	0.667	0	0.5
2007	0	0.5	0	0.5	17	0.667	0	0.5
2008	0	0.5	0	0.5	17	0.667	0	0.5
2009	0	0.5	0	0.5	17	0.667	0	0.5
2010	0	0.5	0	0.5	10	0.5	0	0.5
2011	0	0.5	0	0.5	17	0.667	0	0.5
2012	0	0.5	0	0.5	17	0.667	0	0.5
2013	0	0.5	0	0.5	10	0.5	0	0.5
2014	0	0.5	0	0.5	10	0.5	0	0.5
2015	0	0.5	0	0.5	10	0.5	0	0.5

	Wisconsin		Wyoming	
	<u>TEL</u>	<u>SMVR</u>	<u>TEL</u>	<u>SMVR</u>
1969	0	0.5	0	0.5
1970	0	0.5	0	0.5
1971	0	0.5	0	0.5
1972	0	0.5	0	0.5
1973	0	0.5	0	0.5
1974	0	0.5	0	0.5
1975	0	0.5	0	0.5
1976	0	0.5	0	0.5
1977	0	0.5	0	0.5
1978	0	0.5	0	0.5
1979	0	0.5	0	0.5
1980	0	0.5	0	0.5
1981	0	0.5	0	0.5
1982	0	0.5	0	0.5
1983	0	0.5	0	0.5
1984	0	0.5	0	0.5
1985	0	0.5	0	0.5
1986	0	0.5	0	0.5
1987	0	0.5	0	0.5
1988	0	0.5	0	0.5
1989	0	0.5	0	0.5
1990	0	0.5	0	0.5
1991	0	0.5	0	0.5
1992	0	0.5	0	0.5
1993	0	0.5	0	0.5
1994	0	0.5	0	0.5
1995	0	0.5	0	0.5
1996	0	0.5	0	0.5
1997	0	0.5	0	0.5
1998	0	0.5	0	0.5
1999	0	0.5	0	0.5
2000	0	0.5	0	0.5
2001	0	0.5	0	0.5
2002	0	0.5	0	0.5
2003	0	0.5	0	0.5
2004	0	0.5	0	0.5
2005	0	0.5	0	0.5
2006	7	0.5	0	0.5
2007	7	0.5	0	0.5
2008	7	0.5	0	0.5
2009	7	0.5	0	0.5
2010	7	0.5	0	0.5
2011	6	0.667	0	0.5
2012	6	0.667	0	0.5
2013	6	0.667	0	0.5
2014	6	0.667	0	0.5
2015	6	0.667	0	0.5