# THE VAST INJUSTICE PERPETUATED BY STATE AND LOCAL TAX POLICY

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> "What do you mean, *less* than nothing?" . . . "I don't think there is any such thing as *less* than nothing. Nothing is absolutely the limit of nothingness. It's the lowest you can go. It's the end of the line. How can something be less than nothing? If there were something that was less than nothing, then nothing would not be nothing, it would be something—even though it's just a very little bit of something. But if nothing is *nothing*, then nothing has nothing that is less than *it* is."[1]

## I. INTRODUCTION

Using the standards of justice defined by Judeo-Christian ethical principles, this Article argues that the people in all fifty states are tolerating unjust, and in many states, exceedingly unjust, state and local tax policy that is oppressing the poorest and most vulnerable citizens.[2] My work applying the moral principles of Judeo-Christian ethics to tax policy started in 2002 when I published an article condemning Alabama's state and local tax policy as immoral and challenging our enormous Christian population to work towards reforming the system.[3]

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1. E.B. WHITE, CHARLOTTE'S WEB 28 (1952).

2. In December of 2007, a feature article in the *New York Times* discussed the preliminary research of this Article. David Cay Johnston, *Professor Cites Bible in Faulting Tax Policies*, N.Y. TIMES, Dec. 25, 2007, at C3.

3. Susan Pace Hamill, *An Argument for Tax Reform Based on Judeo-Christian Ethics*, 54 ALA L. REV. 1, 67-68 (2002); *see also* SUSAN PACE HAMILL, THE LEAST OF THESE: FAIR TAXES

In addition to causing an intense reaction in Alabama, this article prompted many journalists, as well as religious and political leaders to contemplate how the moral principles of Judeo-Christian ethics apply to the tax policy beyond Alabama.[4] In response to questions as to how these moral principles speak to President Bush's first term tax cuts,[5] I published another article in 2006 that, in addition to condemning the tax cuts, also provides a moral analysis that determines whether any tax policy structure meets these standards of justice.[6]

While working on the 2006 article, I continued to receive numerous inquiries as to how the moral principles of Judeo-Christian ethics speak to the tax policy of particular states. I soon came to realize that I had, at best, a limited grasp of the important details in most states. In order to obtain the information I needed to morally evaluate the states, with the help of seventeen research assistants over a two year period, I conducted extensive research surveying the state and local tax policy for each of the fifty states. This research resulted in a book addressing the overall picture of each state, including family income and poverty indicators, K-12 funding and equity issues, sources of tax revenues, the legal structures of each state's income, property, sales, and business tax provisions, and finally the states' allocations of burden for paying taxes.[7]

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AND THE MORAL DUTY OF CHRISTIANS 126 (2003) (condemning Alabama's current tax structure as unethical under Judeo-Christian principles, and calling on Alabamians to support tax reform).

4. A newspaper article printed before my article was published sparked an enormous response in Alabama, which soon spread across the country. *See* Sam Hodges, *Tax Critic: Professor Blasts "Immoral" Structure: Hamill's 77-Page Paper Says State Hammers the Poor*, MOBILE REG., Aug. 11, 2002, at 1A; *see, e.g.*, Adam Cohen, Editorial, *What Would Jesus Do? Sock It to Alabama's Corporate Landowners*, N.Y. TIMES, June 10, 2003, at A28; Bonna de la Cruz, *Tax System Unjust, Alabama Professor Says*, TENNESSEAN, Aug. 1, 2003, at 4B; Kevin Horrigan, Editorial, *Alabama Asks Itself WWJT? (What Would Jesus Tax?)*, ST. LOUIS POST-DISPATCH, Aug. 3, 2003, at B3; Shailagh Murray, *Divine Inspiration: Seminary Article Sparks Alabama Tax-Code Revolt*, WALL ST. J., Feb. 12, 2003, at A1; Jay Reeves, *Law Professor Summons Jesus as a Witness for Tax Reform*, WASH. POST, Mar. 23, 2003, at A10; Christopher Spencer, *Practice Faith by Revising Tax System, Advocate Says*, ARK. DEMOCRAT-GAZETTE, Aug. 28, 2003, at 3; Jeffrey Weiss, *Tax Reformer Cites Christian Theology*, DALLAS MORNING NEWS, May 1, 2004, at 5G. The article was listed in the NEW YORK TIMES' "Year in Ideas" for 2003. Jason Zengerle, *The 3rd Annual Year in Ideas: Biblical Taxation*, N.Y. TIMES MAG., Dec. 14, 2003, at 52-54.

5. *See, e.g.*, Tony Allen-Mills, *Alabama Puts Bush Tax Cuts to Biblical Test*, SUNDAY TIMES (London), June 15, 2003, at 25 (faith-inspired tax reform movement in Alabama "sparked an improbable debate about how Christians should treat the poor and whether Bush's enthusiasm for reducing taxes on the rich is compatible with his claim to be a compassionate conservative").

6. Susan Pace Hamill, *An Evaluation of Federal Tax Policy Based on Judeo-Christian Ethics*, 25 VA. TAX REV. 671, 681, 685-701, 724-27 (2006).

7. SUSAN PACE HAMILL, AS CERTAIN AS DEATH: A FIFTY-STATE SURVEY OF STATE AND LOCAL TAX LAWS xxvii-xxix (2007).

After first summarizing Judeo-Christian principles of justice that require an adequate level of tax revenues supporting the "reasonable opportunity" of all individuals to develop their potential under a moderately progressive scheme for allocating the tax burden, Part II of this Article describes the criteria used to morally evaluate the states individually and place them in groups based on the degree to which they violate these principles. In order to define the criteria, this Article streamlines the vast empirical information developed in the book into two distinct broad areas, which are given approximate equal weight in the moral analysis. Because education is one of the most important components of reasonable opportunity, the first area examines each state's level of funding for K-12 education, especially for poor school districts. The second area gauges how far away the states' schemes for allocating the tax burden are from a moderately progressive model.

When balancing the criteria, Part III determines that the state and local tax policies in thirty-one states grossly violate the moral principles of Judeo-Christian ethics. In order to distinguish the degree of moral culpability among these states, Part III divides them into two groups. The first group of states, which this Article labels the "Foul Fifteen," has the most immoral state and local tax policy in the country. The second group of states, which this Article labels the "Shameful Sixteen," also has deplorable state and local tax policy, although slightly better than the first group. In order to more efficiently discuss the moral shortcomings of these thirty-one states, this Part further divides each of these two large groups of states into two subgroups.

Part IV identifies nineteen states that, while better than the thirty-one worst states in the country, for a variety of reasons still fail to meet the moral principles of Judeo-Christian ethics. The image on the surface of the states labeled as the "Shoddy Seven" conceals substantial Judeo-Christian ethical violations that are similar to, albeit not as severe as, some of the thirty-one worst states. The states labeled as the "Endeavoring Eight" have features in their schemes for either allocating the tax burden or raising tax revenues for K-12 funding that indicate significant effort to produce a more ethical system; however, due to serious flaws in the other area in need of major reform, these states still fail to meet Judeo-Christian ethical principles. The remaining states are described as the "Front-Running Four" only because they are slightly closer to meeting the moral principles in both areas than the other states. This Article concludes that state and local tax policy is becoming more unjust, which if left unchallenged will significantly compromise the ability of the country to survive and prosper in the long run. This Article also concludes that a faith-inspired moral awakening offers the best chance of defeating the powerful forces of greed currently preventing us from adopting state and local tax policy that perpetuates justice.

## II. THE CRITERIA FOR MORALLY EVALUATING STATE AND LOCAL TAX POLICY

### *A. Judeo-Christian Ethics Requires Adequate Tax Revenues Supporting Reasonable Opportunity Raised by a Moderately Progressive Structure*

A tax is a compulsory payment imposed by the law on the citizens of a state or a nation in order to meet public needs.[8] Without governmental powers to tax, civilization would quickly fall into anarchy.[9] All tax policy issues essentially boil down to two questions: what level of revenues should be raised (meaning what constitutes public needs), and how should the burden for paying taxes be allocated among those at different levels of income and wealth?[10] Public needs can be defined to only cover the barest essentials of the "minimal state," such as defense, law enforcement, and the courts, or it can be expanded to include other areas, such as education.[11] Generally, there are three broad options for allocating the burden for paying taxes, each of which measure the tax burden as a percentage of available income. Regressive models impose larger proportional tax burdens at lower income levels and smaller proportional tax burdens at higher income levels. Proportional or flat models impose roughly the same proportional tax burden at all income levels. Progressive tax models impose greater proportional tax burdens as income levels rise.[12] Due to the compulsory nature of taxation, defining the level of revenues and the scheme for

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8. *See* BLACK'S LAW DICTIONARY 1496 (8th ed. 2004).

9. "Taxes are what we pay for civilized society . . . ." Compañía General de Tabacos de Filipinas v. Collector of Internal Revenue, 275 U.S. 87, 100 (1927) (Holmes, J., dissenting); *see also* State v. Petway, 55 N.C. (1 Jones Eq.) 370, 378 (1856) ("It cannot be denied that the taxing power is one of the highest and most important attributes of sovereignty. It is essential to the establishment and the continued existence of the government. Without it, all political institutions would be dissolved, the social fabric would be broken up, and civilization would relapse into barbarism.").

10. *See* JOEL SLEMROD & JON BAKIJA, TAXING OURSELVES: A CITIZEN'S GUIDE TO THE DEBATE OVER TAXES 106-07 (4th ed. 2008) (a tax system's design is a separate issue from the level of government spending).

11. *See* JONATHAN WOLFF & ROBERT NOZICK: PROPERTY, JUSTICE AND THE MINIMAL STATE 10 (1991).

12. *See* SLEMROD & BAKIJA, *supra* note 10, at 60 (identifying the three models of tax apportionment).

allocating the tax burden raises justice issues, which in a democracy will reflect the moral values of the population.[13]

For people of faith, the Bible, as well as many other theological sources, articulates broad ethical principles that define justice and can be used to morally evaluate any social structure, including tax policy.[14] Showing special concern for the poor, powerless, and most vulnerable members of the population, Judeo-Christian standards of justice require the "community's laws ensure that each individual enjoys a reasonable opportunity to reach his or her potential."[15] Under the cultural norms of the United States in the twenty-first century, this requires that all people have access to "minimum subsistence, . . . . adequate education and job training, as well as decent healthcare and housing."[16] Due to the "human tendency towards greed," tax revenues must be the principal source funding reasonable opportunity.[17] In requiring a level of tax revenues that embraces reasonable opportunity, Judeo-Christian ethics provide broad principles guiding the debate on how to "strike a balance between community-oriented values for the common good and reasonable rights to enjoy private property."[18]

Although the Judeo-Christian ethical principle of reasonable opportunity requires tax revenues to fund many vital services, this Article focuses on the funding of primary and secondary education. Especially for poor and lower middle-class children, an adequately funded public school system is arguably one of the most important items on the state and local budgets. This is because children, the most

13. Hamill, *supra* note 6, at 681 & n.22 ("Justice is defined as '[t]he fair and proper administration of laws' [and] [n]atural justice is defined as '[j]ustice as defined in a moral, as opposed to a legal, sense.'" (citations omitted)).

14. *Id.* at 683 n.26. The application of the Bible to contemporary ethical issues starts with a process scholars call "exegesis," meaning the discovery of "what the text meant to the first audience," and then continues with a process scholars call "hermeneutics," meaning the identification of "the broad ethical principles that the biblical text established for the first audience and the[] appli[cation of] those principles to the specific life situation of the contemporary ethical issue." *Id.*

15. *Id.* at 685-89.

16. *Id.* at 690-91.

17. *Id.* at 680-82. Conservative evangelical Christians sometimes argue that tax revenues should only cover the barest essentials of the minimum state because the church, through its "beneficence and charity," will meet the needs of the poorest and most vulnerable in the community. However, this position "cannot be theologically defended because it denies the sin of greed as being part of humanity's fallen condition." *Id.* at 682.

18. *Id.* at 693. Although the moral principles of Judeo-Christian ethics cannot be invoked to support levels of tax revenues that represent "massive wholesale redistribution of wealth . . . [under a] socialist or communist regime or a welfare state," nevertheless the level of revenues raised still must greatly exceed the minimum state. *Id.* at 691-93, 709-10.

powerless and voiceless segment of the population, are dependent on their parents, and when parents lack ability or resources, the public policy of the state must ensure that they have a chance to develop their potential. Although inadequately funded K-12 education hurts all children, those from low-income families by far suffer the greatest negative consequences because, unlike more well-off children, their families lack the personal resources to mitigate inadequate funding by paying for a "private school or other educational needs . . . such as reading and math tutoring."[19]

The moral principles of Judeo-Christian ethics explicitly guide how the burden for paying taxes should be allocated among people enjoying different levels of income and wealth. Exhibiting special concern for the poor, these principles forbid oppression. "Oppressive laws actively make a person's already precarious situation worse, foster . . . exploitation . . . or unreasonably stand in the way of a person's progress towards reaching [his or her] potential."[20] Tax laws that burden those in poverty or that have regressive effects on the lower middle classes are oppressive and therefore immoral. This is because people who are already struggling financially need all of their available resources to meet basic needs and improve their situation.[21]

19. Hamill, *supra* note 3, at 34-36; *see infra* app. D (showing relative burdens placed on poorest and wealthiest households); *see also* THOMAS B. PARRISH & CHRISTINE S. HIKIDO, U.S. DEP'T OF EDUC., INEQUALITIES IN PUBLIC SCHOOL DISTRICT REVENUES 119 (1998) ("[H]igher wealth districts . . . receive substantially higher general education, or base revenues than their lower wealth counterparts."); RICHARD ROTHSTEIN, ECON. POLICY INST., CLASS AND SCHOOLS: USING SOCIAL, ECONOMIC, AND EDUCATIONAL REFORM TO CLOSE THE BLACK-WHITE ACHIEVEMENT GAP 19-27 (2004) (differences in child-rearing techniques between social classes influence the academic achievement of students, and are likely to be responsible for the varying results between such classes); U.S. GEN. ACCOUNTING OFFICE, SCHOOL FINANCE: PER-PUPIL SPENDING DIFFERENCES BETWEEN SELECTED INNER CITY AND SUBURBAN SCHOOLS VARIED BY METROPOLITAN AREA 4-6, 17, 27 (2002) (noting that an achievement gap between poor and wealthy students may also be dependent upon specifics in a given metropolitan area); William J. Mathis, *After Five Years: Revisiting the Cost of the No Child Left Behind Act*, *in* HIGH STAKES ACCOUNTABILITY: IMPLICATIONS FOR RESOURCES AND CAPACITIES 197, 213 (Jennifer King Rice & Christopher Roellke eds., 2008) ("Poverty . . . is the strongest predictor of poor educational performance. . . . [This makes] [s]chool-based community clinics, nutrition, sound early education programs, child care, after-school programs and summer school programs . . . among the many necessities [to assure educational achievement]."); Ross Wiener & Eli Pristoop, *How States Shortchange the Districts That Need the Most Help*, *in* THE EDUCATION TRUST, FUNDING GAPS 2006, at 2, 6 (2006) (funding gaps between high and low poverty school districts exacerbate preexisting disadvantages faced by low-income students, resulting in an inability to educate these students up to "meaningful standards").

20. Hamill, *supra* note 6, at 684-85.

21. *Id.* at 696, 697 n.59.

The Judeo-Christian teachings on wealth establish moral principles that require greater financial sacrifices from those enjoying greater levels of income and wealth.[22] Schemes for allocating the tax burden in a proportional manner are immoral because they ignore these principles by bestowing the greatest benefits to the wealthiest people at the significant expense of the middle classes.[23] Although the Judeo-Christian teachings on wealth require tax burdens to be allocated under some form of progressive model, pinpointing the details that best embrace these teachings is extremely difficult. "On balance, . . . the moral principles of Judeo-Christian ethics favor . . . a moderately progressive model," which avoids both mildly progressive models that resemble flat models and steeply progressive models that violate rights to reasonably enjoy private property.[24]

### *B. Standards Measuring Adequacy of K-12 Funding and Fairness of Tax Burden*

Although education experts disagree as to the extent greater funding of K-12 education results in a higher level of student performance, a strong consensus recognizes that adequate funding, especially for low-income children, is absolutely essential for a good education.[25] Defining the level of K-12 funding reaching a level of adequacy that meets the moral requirement of reasonable opportunity cannot merely compare each state's funding to the overall national average. This is because the overall national average merely provides a barometer for comparing the states to each other rather than purporting to measure the true amount needed per child. Recognizing that it is impossible to pinpoint exactly the level of funding that meets an objective standard of adequacy, in order to create baselines necessary to morally evaluate state and local tax policy under the reasonable opportunity requirement, this Article approximates benchmarks of adequate funding for both K-12 funding in general and K-12 funding in high poverty school districts.[26]

22. *Id.* at 698-701, 704.

23. *Id.* at 700-01, 723-24.

24. *Id.* at 708-09. Although the moral principles of Judeo-Christian ethics do not precisely define the "superior version of a moderately progressive tax model," in addition to shielding those below the poverty line from taxation and ensuring those in the lower middle class bear only modest burdens, the proportional burden must noticeably climb at higher income levels and ensure that the wealthiest are paying their fair share. *Id.* at 709.

25. *See supra* note 19 and accompanying text.

26. In approximating these benchmarks, this Article attempts to estimate a credible, reasonable, and conservative level of K-12 funding that is arguably required to meet reasonable opportunity under the moral principles of Judeo-Christian ethics. This Article recognizes that

After considering numerous education cost-out studies and the opinion of two prominent experts, this Article establishes the approximate benchmark for testing the adequacy of K-12 funding at $10,000 per child.[27] This creates a rebuttable presumption that K-12 funding approaching or exceeding $10,000 per child meets the moral requirement of reasonable opportunity, and K-12 funding below that

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approximating these benchmarks is an art rather than a science, and that reasonable arguments can be made that some individual school districts (especially those with significantly less poverty, diversity, and lower cost of living than most school districts) require less funding, while others (especially those with significantly more poverty, diversity, and higher cost of living than most school districts) require more funding. The research team was only able to locate one adequate cost of living study covering all fifty states from a state-wide perspective. *See* HERMAN B. LEONARD & JAY H. WALDER, TAUBMAN CTR. FOR STATE & LOCAL GOV'T, THE FEDERAL BUDGET AND THE STATES: FISCAL YEAR 1999 (24th ed. 2000). When adjusting the amount spent per student in each state upward or downward to factor in lower or higher than average cost of living, in most states this adjustment made no difference as to whether the state complied with the approximate benchmark for adequate K-12 funding. *See infra* notes 72, 81, 96 (identifying four states where cost of living adjustments made little difference and outlining procedures of the research team in making these adjustments).

27. For a summary of the history and methodologies of cost-out studies that estimate the level of funding needed to provide all children a reasonable educational opportunity, *see* NAT'L ACCESS NETWORK, A COSTING OUT PRIMER, http://www.schoolfunding.info/resource_center/costingoutprimer.php3 (last visited Jan. 13, 2009). In general, many of the most recent studies require amounts either approaching or exceeding $10,000 per child before adjusting that amount upward to account for the presence of low-income children in the school district. *See* AUGENBLICK, PALAICH & ASSOCS., INC., ESTIMATING COLORADO SCHOOL DISTRICT COSTS TO MEET STATE AND FEDERAL EDUCATION ACCOUNTABILITY REQUIREMENTS 10-11 (2006) ($8214-$10,191 in Colorado); JOHN AUGENBLICK ET AL., AUGENBLICK, PALAICH & ASSOCS., INC., ESTIMATING THE COST OF AN ADEQUATE EDUCATION IN CONNECTICUT 75 (2005) ($10,241 in Connecticut); DAVID T. CONLEY, EDUC. POL'Y IMPROVEMENT CTR., WASHINGTON ADEQUACY FUNDING STUDY 136 (2007) ($11,678 in Washington); GRANT THORNTON LLP, STATE OF HAW. DEP'T OF EDUC., ADEQUACY FUNDING STUDY 10 (2005) ($10,117 in Hawaii); ALLAN ODDEN ET AL., MOVING FROM GOOD TO GREAT IN WISCONSIN: FUNDING SCHOOLS ADEQUATELY AND DOUBLING STUDENT PERFORMANCE 131 (2007) ($9820 in Wisconsin); JUSTIN SILVERSTEIN ET AL., AUGENBLICK, PALAICH & ASSOCS., INC., ESTIMATING THE COST OF AN ADEQUATE EDUCATION IN MONTANA 61, 64 (2007) ($12,646-$13,159 in Montana); JON SONSTELIE, PUB. POL'Y INST. OF CAL., ALIGNING SCHOOL FINANCE WITH ACADEMIC STANDARDS: A WEIGHTED-STUDENT FORMULA BASED ON A SURVEY OF PRACTITIONERS 5 (2007) ($7826 in California). Molly Hunter, a noted education attorney and Managing Director of the National Access Network at Teachers College, Columbia University, recommends that the more recent state-sponsored cost-out studies be used as a guideline for determining an appropriate threshold amount. Telephone Interview by Matthew Mantle with Molly Hunter, Managing Dir., Nat'l Access Network, in Brandon, Va. (Nov. 16, 2007). In addition to also recommending the recent cost-out studies, William J. Mathis, a noted education funding scholar and Senior Fellow of the Vermont Society for the Study of Education, recommends a higher benchmark than $10,000 per child, ranging from $11,000 to $12,000 per pupil. Telephone Interview by Matthew Mantle with William J. Mathis, Senior Fellow of the Vt. Soc'y for the Study of Educ., in New York, N.Y. (Nov. 19, 2007); *see also* THOMAS D. SNYDER ET AL., U.S. DEP'T OF EDUC., DIGEST OF EDUCATION STATISTICS 2007 tbl.171 (2008) (showing that the national average for the 2004-05 academic year of $9266 (in 2006 dollars) approached $10,000 per child).

threshold does not.[28] Statistically, there is a strong correlation between lower overall K-12 funding and the degree to which the state's tax policy violates the moral principles of Judeo-Christian ethics.[29]

Because the Bible expresses special concern for the poor and vulnerable and a strong consensus among education experts recognizes that it costs more to provide an adequate education for low-income children than it does for middle-class and wealthy children, each state's level of K-12 funding for school districts with mostly poor children must be separately scrutinized for adequacy.[30] Using the guidelines of The Education Trust and a number of other studies, when morally evaluating whether the states provide poor children a reasonable opportunity to develop their potential, this Article assumes that high poverty school districts should be funded at approximately forty percent more than the $10,000 per pupil required for school districts generally, thus creating a rebuttable presumption that a state must spend $14,000 per child in high

28. *See supra* notes 26-27.

29. The research team used Microsoft Excel 2007 to determine all correlations based on each state's group classification ("Foul Fifteen," "Shameful Sixteen," "Shoddy Seven," "Endeavoring Eight," and "Front-Running Four"). In order to determine the correlation between overall K-12 funding and the degree to which the states violate the moral principles of Judeo-Christian ethics, the research team organized the states in one column according to their group classification and in a second column according to their average overall K-12 funding per child. The research team then input both of these columns into an X-Y scatter chart (created by the Excel software) and added to the picture a linear regression line (also provided by the Excel software and illustrating whether and to what degree a positive or negative correlation exists). *See infra* app. A, tbl.1, app. D.

30. *See supra* note 19. For a variety of reasons, the research team used The Education Trust's "The Funding Gap" study to pinpoint each state's funding of high poverty school districts. *See* HAMILL, *supra* note 7, at xxviii (outlining those reasons). Using school district poverty data provided by the United States Census Bureau to isolate high poverty school districts from other districts, The Education Trust calculated the percent of low-income students in each school district by dividing the estimated population of poor children five to seventeen years of age by the estimated total population of children five to seventeen years of age. *See* CARMEN G. ARROYO, THE EDUC. TRUST, THE FUNDING GAP: TECHNICAL APPENDIX 1, 4 (2008). In order to identify the groups of districts with the highest and lowest percentages of low-income students, The Education Trust ranked "all the districts in a state from top to bottom in terms of the percent of low-income students . . . . [And] then divide[d] the districts into four quartiles with approximately the same number of students in each group. . . . The student count in each quartile is not precisely the same, because each quartile group consists of whole school districts." *Id.* at 4. The study then compares average state and local revenue spent per student in the highest poverty school districts (the top 25% among states with the greatest percent of students living below the federal poverty line) to average per-student expenditures in the lowest-poverty school districts (the 25% with the fewest students in poverty). *Id.* at 4-5. The research team calculated each state's average per pupil spending in bottom quartile school districts by adding one-half of the state's unadjusted education funding gap figure (taken from The Education Trust's Funding Gap report update) to the overall average per pupil school spending for each state. *See infra* app. A, tbls.2 & 3 (providing sources, formulas, and calculations of average per pupil spending in bottom quartile school districts for each state).

poverty school districts.[31] In addition to determining that most states fail to even come close to this benchmark and no state adequately funds all of its poor school districts, when morally evaluating the states, this Article considers how far each state is away from this benchmark.[32] Statistically, there is a strong correlation between low funding of K-12 education in high poverty school districts and the degree to which the state's tax policy violates the moral principles of Judeo-Christian ethics.[33]

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31. Although The Education Trust explicitly only addressed equity when arriving at their 40% benchmark, the use of this 40% adjustment to approximate how close or far away a state is to adequately funding poor school districts is both reasonable and conservative. *See* CARMEN G. ARROYO, THE EDUC. TRUST, THE FUNDING GAP 10 n.1 (2008). First, many state-sponsored cost-out adequacy studies recommend a 40% or more increase in per-pupil funding for students who are poor as opposed to having special needs for disabilities, especially in school districts with higher concentrations of poor children. *See* AUGENBLICK & MYERS, INC., A PROCEDURE FOR CALCULATING A BASE COST FIGURE AND AN ADJUSTMENT FOR AT-RISK PUPILS THAT COULD BE USED IN THE ILLINOIS SCHOOL FINANCE SYSTEM 24 (2001) (recommending a 37%-51% increase, based on percentage of at-risk students in student body); AUGENBLICK, PALAICH & ASSOCS., INC., *supra* note 27, at 9 (recommending a 20%-58% increase, based on district size); AUGENBLICK ET AL., *supra* note 27, at iv (recommending a 28%-62% increase, based on percent of students at risk in the district); JOHN AUGENBLICK ET AL., AUGENBLICK, PALAICH & ASSOCS., INC., ESTIMATING THE COST OF AN ADEQUATE EDUCATION IN SOUTH DAKOTA iv (2006) (recommending a 24%-72% increase, based on district size); JUSTIN SILVERSTEIN ET AL., AUGENBLICK, PALAICH & ASSOCS., INC., ESTIMATING THE COST OF AN ADEQUATE EDUCATION IN MINNESOTA 13-15 (2006) (recommending a 75% increase for students who are eligible for free or reduced price lunch); SILVERSTEIN ET AL., *supra* note 27, at iii (recommending a 27%-50% increase, using a logarithmic formula based on enrollment); LEGISLATIVE DIV. OF POST AUDIT, STATE OF KAN., ELEMENTARY AND SECONDARY EDUCATION IN KANSAS: ESTIMATING THE COSTS OF A K-12 EDUCATION USING TWO APPROACHES 18, 37 (2006) (recommending an increase for high poverty school districts between 48%-73%); N.Y. STATE EDUC. DEP'T, ESTIMATING THE ADDITIONAL COST OF PROVIDING AN ADEQUATE EDUCATION 54 (2004) (recommending up to 100% increase for high poverty students). Moreover, other researchers have also assessed the additional funding needs of low-income students and determined that an additional cost of over 40% is necessary to adequately educate these at-risk children. *See* Mathis, *supra* note 19, at 212-14 (citing several independent researchers who determined that at-risk allocations needed to be 40% to 115% above the base level of funding per student); Wiener & Pristoop, *supra* note 19, at 6 (stating that Dr. Goodwin Liu, Co-Director of the Chief Justice Earl Warren Institute on Race, Ethnicity and Diversity at the University of California, Berkeley, uses a 60% adjustment).

32. Although overall K-12 funding per child and the K-12 funding per child in poor school districts provide the most important information revealing the degree to which the states violate the moral principles of Judeo-Christian ethics requiring reasonable opportunity, the footnotes of this Article comment as to whether each state's tax revenue as a percentage of each state's gross product and the amount of tax revenue without federal support dedicated to K-12 funding (expressed as a ratio of K-12 funding to tax revenue) are greater or less than the average of all states, and they note whether the state actually spends more or less per low-income child. *See infra* app. B, tbls.1, 2, 3 & 4.

33. *See supra* note 29. In addition to inputting the states in the first column according to their group classification, the research team input the states in the second column according to their average K-12 funding per child in high poverty school districts. *See infra* app. A, tbl.2, app. D.

In order to illustrate that no state allocates tax burdens in a moderately progressive fashion, this Article uses the most comprehensive study available on the distribution of tax burdens in all fifty states.[34] Mirroring the structure used to measure how federal income tax burden is spread out, this study divides annual incomes enjoyed by households in each state into five standard income groups or "quintiles," which provide a rough picture of the socioeconomic differences among households in each state.[35] Households in the bottom quintile, which represent the poorest twenty percent of households in each state, almost always have income levels below the poverty line, averaging well under $15,000 a year.[36] Households in the lower middle classes in most states typically average in the $20,000 to $45,000 ranges,[37] while middle-class households have income levels typically averaging over $50,000 but well under $100,000.[38] In most states, upper

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34. *See* ROBERT S. MCINTYRE ET AL., INST. ON TAX'N & POL'Y, WHO PAYS? A DISTRIBUTIONAL ANALYSIS OF THE TAX SYSTEMS IN ALL 50 STATES (2d ed. 2003); Matthew Gardner, Inst. on Tax'n & Pol'y, Update on 2006 Income Levels and 2008 Tax Law (Apr. 2008) (unpublished data analysis, on file with the Hofstra Law Review). The Gardner update was prepared especially for the author in contemplation of this Article.

35. Using a large stratified sample of approximately 365,000 federal tax returns and additional data for those individuals who do not file federal tax returns but pay state and local taxes (for a total of approximately 690,000 records), their research team determined the ranges for each state's income quintiles by compiling a database of state resident records containing information on residents' incomes for 2006. They created this database using their own microsimulation model, which is similar to models used by the U.S. Treasury Department, the Congressional Joint Committee on Taxation, and the Congressional Budget Office. In addition, they added state-by-state estimating capabilities not found in those government models. Gardner, *supra* note 34. This makes it possible to consider the tax burden borne by each quintile in light of the true income ranges that exist in different states.

36. The income ranges for the bottom quintile (the 20% poorest households in the state) in all of the states except for five were below the 2006 United States' federal poverty threshold of $20,615 (for a family of four). HAMILL, *supra* note 7, at 9. Listed from highest to lowest, these states are: Connecticut ($25,000); Maryland ($22,000); Minnesota ($21,000); New Hampshire ($21,000); and New Jersey ($21,000). The average income level in the bottom quintile was above $15,000 in only one state, Connecticut ($15,100). Gardner, *supra* note 34.

37. The average income level for households in the second 20% and middle 20% quintiles, which can reasonably be identified as the "lower middle class," in all of the states except for fourteen was within the income range of $20,000 to $45,000. Gardner, *supra* note 34. Listed from highest to lowest, six states had a second 20% quintile income average below $20,000: South Carolina ($19,900); Oklahoma ($19,400); West Virginia ($19,300); Mississippi ($19,200); Arkansas ($18,800); and Louisiana ($17,800). *Id.* Listed from highest to lowest, eight states had a middle 20% quintile income average above $45,000: Connecticut ($55,100); Massachusetts ($50,400); New Jersey ($50,300); New Hampshire ($50,100); Maryland ($48,900); Alaska ($48,700); Minnesota ($47,300); and Wyoming ($45,100). *Id.*

38. The average income for the fourth 20% quintile, which reasonably encompasses the "middle class," in all of the states except for Mississippi ($48,900) was within the income range of $50,000 to $100,000. *Id.*

middle-class households typically enjoy income levels ranging from $90,000 to $300,000.[39] The wealthiest households, those enjoying income at the top one percent of each state, have averages typically approaching one million dollars or more.[40]

For each state, this study measures the overall state and local tax burden borne by each quintile group as a percentage of their income and further isolates the burden borne by each quintile for sales and excise taxes, property taxes, and income taxes.[41] This Article uses this study to approximate how far each state is from having a moderately progressive burden allocation scheme by comparing the overall state and local tax burden borne by households in the bottom quintile with that borne by households enjoying income levels in the top one percent. In addition to using this comparison to measure how regressive the states are, this Article also comments on how the burden is allocated among the quintiles for sales and excise taxes, property taxes, and income taxes.[42]

This Article describes the states primarily based on the spread between the tax burden borne by the poorest and wealthiest households. The six states deemed "grossly regressive" not only have a spread of at least five percentage points between the overall state and local tax

39. The average income level for the first 15% and next 4% of the top 20% quintile, which can reasonably be identified as the "upper middle class," in all the states except for eight, was within the income range of $90,000 to $300,000. *Id.* From highest to lowest, four states have an average income in the first 15% of the top 20% quintile that is below $90,000: South Carolina ($89,600); Arkansas ($89,000); Mississippi ($86,700); and West Virginia ($86,100). *Id.* From highest to lowest, four states have an average income in the next 4% of the top 20% quintile that is above $300,000: Connecticut ($411,600); New Jersey ($348,200); New York ($325,500); and Massachusetts ($312,200). *Id.*

40. The average income level for households enjoying income levels in the top 1% in all the states except for six was above $800,000. Listed from highest to lowest, these six excepted states are: Arkansas ($737,500); Louisiana ($735,300); Mississippi ($677,600); Maine ($667,100); West Virginia ($597,300); and North Dakota ($584,700). *Id*. In fourteen states, listed from highest to lowest, the top 1% of households have an average income exceeding $1.5 million: Connecticut ($3,251,500); New York ($2,381,000); Nevada ($2,055,400); New Jersey ($2,028,400); California ($1,986,200); Wyoming ($1,941,600); Massachusetts ($1,749,900); Illinois ($1,713,300); Florida ($1,710,100); Washington ($1,699,500); Colorado ($1,635,300); Maryland ($1,602,700); Arizona ($1,591,900); and Texas ($1,553,500). *Id.*

41. See *supra* note 35 for a description of the microsimulation tax model used to determine tax incidence and burden levels on various income quintiles. This model calculates revenue yield and the burden of state and local taxes generally, as well as sales, property, and income taxes specifically, by income group using 2006 income data and 2008 tax law (including proposed amendments to current law). Gardner, *supra* note 34.

42. In order to streamline citation, this Article puts the data documented in Gardner, *supra* note 34, in tables and cites to the tables. *See infra* app. C (overall state and local tax burden for each quintile in each state), app. E, tbls.2, 3 & 4 (sales and excise tax burden for each quintile in each state, property tax burden for each quintile in each state, and income tax burden for each quintile in each state, respectively).

burden of the poorest and wealthiest households, but also impose an overall state and local tax burden on the poorest households exceeding thirteen percent of their income. "Extremely regressive" states, which number fourteen, have this spread exceeding five percentage points with overall tax burdens on the poor typically exceeding ten percent, but not over thirteen percent of their income. Like the other more regressive states, the twenty-one states described as "very regressive" typically impose overall tax burdens on the poor exceeding ten percent of their income. However, because the tax burden imposed on the wealthy is somewhat higher, the spread between the tax burden of the poor and the wealthy is less than five percentage points, but still at least two percentage points. States described as "slightly regressive," which number only seven, have a spread between the tax burden borne by the poor and wealthy of less than two percentage points and typically impose a tax burden on the poor that is less than ten percent of their income. The two states identified as "almost flat," in addition to imposing a tax burden on the poor that is less than ten percent of their income, require the wealthy to proportionally bear a greater burden but only to a very small degree.[43] Statistically, there is a strong correlation between greater spreads between the tax burden borne by the poorest and wealthiest households and the degree the states violate the moral principles of Judeo-Christian ethics.[44]

## III. THIRTY-ONE STATES GROSSLY VIOLATE THE MORAL PRINCIPLES OF JUDEO-CHRISTIAN ETHICS

### *A. The Foul Fifteen: They Are "Less than Nothing"*

The fifteen states with the most immoral state and local tax policy in the country, listed alphabetically, are: Alabama, Arizona, Arkansas, Colorado, Florida, Idaho, Mississippi, Nevada, North Carolina,

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43. This Article recognizes that different divisions could be defended. *See* THE AMERICAN HERITAGE COLLEGE DICTIONARY 611-12 (4th ed. 2002) (defining "gross" as "[u]nmitigated in any way"); *id.* at 495 (defining "extreme" as "[o]f the greatest severity"); *id.* at 1525 (defining "very" as "[i]n a high degree"); *id.* at 1303 (defining "slightly" as "somewhat" or "[t]o a small degree or extent"); *id.* at 39 (defining "almost" as "[s]lightly short of" or "not quite"); *id.* at 527 (defining "flat" as "[h]aving a horizontal surface without a slope, tilt, or curvature").

44. *See supra* note 29 and accompanying text. In addition to inputting the states in the first column according to their group classification, the research team input the states in the second column according to their spread in the tax burden between the wealthiest 1% and the poorest 20% of households. *See infra* apps. C & D.

Oklahoma, South Dakota, Tennessee, Texas, Utah, and Washington.[45] They spend less on K-12 education than almost all other states across the nation and fail to even come close to meeting the reasonable opportunity requirement.[46] Almost all of these states spend less than $8000 per child in overall K-12 funding, which does not even approach the $10,000 per child rebuttable presumption of adequacy.[47] Even worse, almost all of these states spend less than $8000 per child in high poverty school districts, which is even further away from the $14,000 per child presumption in high poverty districts.[48]

In addition to offering the least support for K-12 funding, especially for poor school districts, the schemes for allocating the tax burden in eleven of these fifteen states are among the most regressive in the country. Four states, Florida, Arizona, Oklahoma, and Washington, are grossly regressive, with Washington as the worst, pulverizing the poor with state and local tax burdens reaching almost nineteen percent of their income and a spread exceeding fifteen percentage points between the

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45. *See* THE AMERICAN HERITAGE COLLEGE DICTIONARY, *supra* note 43, at 547 (defining "foul" as "wicked" or "[m]orally detestable").

46. Despite enjoying a gross state product greater than the average of all states, in Colorado, Nevada, Texas, and Washington, tax revenue as a percentage of gross state product and the ratio of K-12 funding to tax revenue is less than the average. *See infra* app. B, tbls.2, 3 & 4. Alabama, Arizona, Arkansas, Florida, Idaho, Mississippi, North Carolina, Oklahoma, South Dakota, Tennessee, and Utah have a gross state product that is less than the average. *See infra* app. B, tbl.2. Although their ratio of K-12 funding to tax revenue is greater than the average of all states, in Alabama, South Dakota, and Tennessee, tax revenue as a percentage of gross product is less than the average. *See infra* app. B, tbls.3 & 4. Although tax revenue as a percentage of gross product is greater than the average in Florida and Mississippi, the ratio of K-12 funding to tax revenue is less than the average. *See infra* app. B, tbls.3 & 4. In Arizona, Idaho, North Carolina, Oklahoma, and Utah, both tax revenue as a percentage of gross state product and the ratio of K-12 school spending to tax revenue is less than the average. *See infra* app. B, tbls.3 & 4. Only Arkansas has tax revenue as a percentage of gross domestic product and a ratio of K-12 funding to tax revenue that is greater than the average of all the states. *See infra* app. B, tbls.3 & 4.

47. From lowest to highest, these states spent the following per child for K-12 education: Utah ($5437); Idaho ($6440); Arizona ($6472); Tennessee ($6883); Oklahoma ($6961); Mississippi ($7221); Nevada ($7345); North Carolina ($7388); Texas ($7561); Alabama ($7646); South Dakota ($7651); Florida ($7759); Washington ($7830); Arkansas ($7927); and Colorado ($8057). *See infra* app. A, tbl.1.

48. From lowest to highest, these states spent the following per child for K-12 education in the highest poverty districts: Utah ($5851); Idaho ($6145); Arizona ($6394); Oklahoma ($7108); Tennessee ($7139); Mississippi ($7188); North Carolina ($7343); Texas ($7444); Alabama ($7493); South Dakota ($7569); Florida ($7910); Colorado ($7929); Washington ($8050); and Arkansas ($8137). *See infra* app. A, tbl.2. Nevada data is anomalous and thus not reported because nearly three-quarters of the state's student population are found in one county (Clark County, which includes Las Vegas), making it difficult to have a valid measurement of high and low poverty districts. *See infra* app. A, tbl 3. Except for Utah, Tennessee, Oklahoma, Florida, Washington, and Arkansas, all of these states spent less in real dollars for poor school districts. *See infra* app. A, tbl.3.

burden on the poor and the burden on the wealthiest households.[49] Seven states, South Dakota, Texas, Tennessee, Nevada, Colorado, Alabama, and Arkansas, are extremely regressive.[50]

Most of the eleven states with grossly or extremely regressive tax burdens rely on sales taxes for more than forty percent (in some cases more than fifty percent) of their tax revenues, and they tend to impose sales tax burdens on the poorest households that approach, and in some cases exceed, ten percent of their income.[51] These states tend to raise insufficient revenues from property tax sources, impose heavy property tax burdens on low-income households, or both.[52] Six of these states, Florida, Nevada, South Dakota, Tennessee, Texas, and Washington, have no broad-based income tax.[53] These states must adopt as a significant source of tax revenue an income tax that has substantial progressive features.[54] The broad-based income taxes that exist in

49. The difference between the tax burden of the poorest and the wealthiest households, from most to least regressive is: Washington (18.7%, 3.3%: 15.4% gap); Florida (14.5%, 2.9%: 11.6% gap); Arizona (14.3%, 6.9%: 7.4% gap); and Oklahoma (13.1%, 6.1%: 6.9% gap). *See infra* app. C.

50. The difference between the tax burden of the poorest and the wealthiest households, from most to least regressive, is: South Dakota (12.5%, 2.7%: 9.8% gap); Texas (12.2%, 3.9%: 8.4% gap); Tennessee (11.4%, 3.8%: 7.6% gap); Nevada (9.3%, 1.7%: 7.6% gap); Alabama (11.2%, 5.0%: 6.2% gap); Colorado (11.4%, 5.8%: 5.6% gap); and Arkansas (12.3%, 7.2%: 5.1% gap). *See infra* app. C.

51. Due to the complexity and heavily local emphasis of sales tax structures, this Article only identifies the percentage the states rely on sales taxes as a source for tax revenues and the extent to which the poorest households bear the heaviest sales tax burdens. From the highest to lowest, these states rely on sales taxes for the following percent of their tax revenues: Washington (61.24%); Nevada (58.86%); Tennessee (58.55%); South Dakota (54.27%); Arkansas (53.07%); Florida (48.49%); Alabama (48.01%); Arizona (46.88%); Texas (45.03%); Oklahoma (37.59%); and Colorado (36.09%). *See infra* app. E, tbl.1. The sales tax burden of the poorest households, listed from highest to lowest, is: Washington (14.4%); South Dakota (11.5%); Arkansas (10.4%); Arizona (9.9%); Tennessee (9.8%); Oklahoma (9.7%); Florida (9.4%); Texas (8.8%); Alabama (8.5%); Colorado (6.6%); and Nevada (6.6%). *See infra* app. E, tbl.2.

52. Due to the complexity and heavily local emphasis of property tax structures, this Article only notes the degree to which the states rely on property taxes as a source for tax revenues and allocates the property tax burden among households at different income levels. Alabama, Arkansas, and Tennessee rely on property taxes for less than 25% of their tax revenues, and the property tax burden in all income groups is less than 2% of income. Oklahoma also relies on property taxes for less than 25% of its tax revenues, but the property tax burden on the poorest households exceeds 4% of income. Colorado, Florida, Nevada, South Dakota, and Washington rely on property taxes for more than 25% percent, but not as much as 40%, of their tax revenues, and the property tax burden on some poor and lower middle-class households exceeds 3% of their income. Texas relies on property taxes for more than 40% of its tax revenues and imposes a property tax burden on most income groups (notably excepting the wealthiest households) that exceeds 3% of income. *See infra* app. E, tbl.3.

53. *See* HAMILL, *supra* note 7, at 95, 304, 445, 456, 467, 509.

54. Generally, failure to have a broad-based income tax is a leading indicator of a state's regressivity. *See* Gardner, *supra* note 34. Although Judeo-Christian principles do not precisely define the thresholds for allocating income tax burdens under a moderately progressive model, the

Alabama, Arizona, Arkansas, Colorado, and Oklahoma provide less than one-quarter of their tax revenues and are among the least progressive in the nation.[55]

The remaining four states, Mississippi, Utah, North Carolina, and Idaho, are classified with the Foul Fifteen even though they are not among the most regressive states in the nation.[56] Although in these states the scheme for allocating the tax burden is noticeably less morally culpable, this Article considers their overall moral culpability to be closer to the grossly and extremely regressive states classified with the Foul Fifteen.[57] Because their funding for K-12 education hovers at the

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proportional federal income tax burdens borne by taxpayers at different levels of income and wealth in 2000, the year before President Bush took office, arguably can serve as a starting point for the debate. In 2000, households divided into five quintiles had average household income levels of $15,000, $34,200, $51,700, $76,600, and $202,000, respectively. CONG. BUDGET OFFICE, EFFECTIVE FEDERAL TAX RATES UNDER CURRENT LAW, 2001 TO 2014 tbl.A-1 (2004). The wealthiest, isolated in groups of the top 10%, the top 5%, and the top 1% of all Americans, had average income levels of $294,300, $446,400, and $1,326,900, respectively. *Id*. Each quintile bore the following proportional shares of the federal income tax burden: the lowest (1.1%), second (4.8%), third (9.8%), fourth (17.4%), and fifth (66.7%). The wealthiest Americans bore the following proportional shares of the federal income burden: top 10% (52.2%), top 5% (41.4%), and top 1% (25.6%). CONG. BUDGET OFFICE, EFFECTIVE FEDERAL TAX RATES: 1979-2001 tbl.1B (2004), *available at* www.cbo.gov/doc.cfm?index=5324&type=0.

55. Due to the complexity of each state's income tax structure, this Article only summarizes the broadest features of each state. From lowest to highest, these states rely on income taxes for the following percentage of their tax revenues: Arizona (16.32%); Alabama (22.53%); Arkansas (23.01%); Oklahoma (24.48%); and Colorado (24.73%). *See infra* app. E, tbl.1. The difference between the income tax burden of the poorest and wealthiest households, from most to least progressive, is: Oklahoma (-0.8%, 3.9%: -4.7% gap); Arkansas (0.1%, 4.6%: -4.5% gap); Arizona (0.4%, 3.1%: -2.7% gap); Colorado (0.7%, 3.4%: -2.7% gap); and Alabama (1.4%, 2.8%: -1.4% gap). *See infra* app. E, tbl.4. In Alabama, the income tax burden of the wealthiest households is not even 1% greater than that of all income classes except the poorest (and is exactly same for some lower middle-class households). *See infra* app. E, tbl.4. In Arizona, Arkansas, Colorado, and Oklahoma, although the income tax burden borne by the wealthiest households is proportionally greater than all income groups, the difference between their burden and that borne by some upper middle-class households is less than 1%. *See infra* app. E, tbl.4. Due to inadequate exemptions, Alabama ($12,600), Arkansas ($16,000), and Oklahoma ($18,200) tax income below the poverty line, and their maximum marginal rates of 5%, 7%, and 6.25%, respectively, apply at approximately $13,300, $34,100, and $28,000. *See* HAMILL, *supra* note 7, at 8-9, 41, 390-91. In Colorado and Arizona, the exemptions of $23,500 and $23,600 are above the poverty line and their respective maximum marginal rates of 4.63% and 4.79% apply at approximately $10,300 and $317,294. *Id.* at 64, 30.

56. Three of these states are very regressive and one, Idaho, is slightly regressive. *See infra* app. C. The difference between the tax burden of the poorest and the wealthiest households, from most to least regressive, is: Mississippi (10.6%, 6.5%: 4.1% gap); Utah (10.3%, 6.5%: 3.8% gap); North Carolina (11.0%, 8.3%: 2.7% gap); and Idaho (9.2%, 7.7%: 1.5% gap). *See infra* app. C.

57. In classifying Idaho with this group of states, the research team recognizes that a reasonable argument can be made for classifying Idaho in the next group of states. *See infra* app. A tbl.1 & 2 (Idaho is slightly regressive but ranks at the bottom in both overall K-12 funding and K-12 funding in high poverty districts).

bottom of the entire nation, especially with regard to poor children, these four states are further away than most of the eleven most regressive states among the Foul Fifteen from meeting the reasonable opportunity requirement.[58] Moreover, they are considerably further away from meeting the reasonable opportunity requirement than the other very regressive states classified in the Shameful Sixteen.[59]

These four states have features in their sales, property, and income tax structures that are similar to at least some of the most regressive states in the country, albeit in a less intense form. These states rely on sales taxes for over thirty percent of their tax revenues and impose high sales tax burdens on the poorest households.[60] These states also tend to raise insufficient revenues from property tax sources, impose heavy property tax burdens on lower income households, or both.[61] Their broad-based income tax structures are at best slightly progressive, and they rely on income taxes for less than one-third of their tax revenues.[62]

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58. *See supra* notes 47-48 and accompanying text.

59. *See infra* note 67 and accompanying text.

60. From the highest to lowest, these states rely on sales taxes for the following percentage of their tax revenues: Mississippi (48.78%); Utah (40.02%); North Carolina (34.39%); and Idaho (33.24%). *See infra* app. E, tbl.1. The sales tax burden of the poorest households, listed from highest to lowest, is: Mississippi (8.9%); Utah (7.8%); Idaho (7.1%); and North Carolina (6.8%). *See infra* app. E, tbl.2.

61. Utah relies on property taxes for less than 25% of its tax revenues and the average property tax burden on all income groups is less than 2% of income. North Carolina also relies on property taxes for less than 25% of its tax revenues, but the property tax burden on the poorest households is almost 3% of income. Idaho and Mississippi rely on property taxes for more than 25%, but not as much as 40%, of their tax revenues and the property tax burden exceeds 3% of income of some poor and lower middle-class households. *See infra* app. E, tbl.3.

62. The difference between the income tax burden of the poorest and wealthiest households, listed from most to least progressive, is: Idaho (-1.0%, 5.3%: -6.3% gap); North Carolina (1.3%, 5.9%: -4.6% gap); Utah (0.7%, 4.0%: -3.3% gap); and Mississippi (0.2%, 3.4%: -3.2% gap). *See infra* app. E, tbl.4. In Utah, the proportional income tax burden of upper middle-class households is exactly the same or greater than that borne by the wealthiest households. *See infra* app. E, tbl.4. In Idaho, Mississippi, and North Carolina, the difference between the proportional burden of the wealthiest households and that borne by some upper middle-class households is less than 1%. *See infra* app. E, tbl.4. Due to inadequate exemptions, Mississippi ($19,600) and North Carolina ($19,400) tax income below the poverty line and their maximum marginal rates of 5% and 8.25%, respectively, apply at approximately $29,600 and $130,200. HAMILL, *supra* note 7, at 260-61, 357. In Idaho and Utah, the exemptions of $23,600 and $23,500 are above the poverty line and their maximum marginal rates of 7.8% and 7%, respectively, apply at approximately $72,226 and $26,001. *Id.* at 128, 476. From highest to lowest, these states rely on income taxes for the following percentage of their tax revenues: North Carolina (31.54%); Utah (27.50%); Idaho (27.15%); and Mississippi (15.34%). *See infra* app. E, tbl.1.

### *B. The Shameful Sixteen: They Are "Nothing"*

The states classified as the "Shameful Sixteen," listed alphabetically, are: California, Georgia, Hawaii, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Michigan, Missouri, Nebraska, New Mexico, North Dakota, Pennsylvania, and Wyoming.[63] Like the states on the list of the Foul Fifteen, as a group these states grossly violate the moral principles of Judeo-Christian ethics due to inadequate funding of K-12 education, especially in high poverty districts, and unfair tax burden schemes that meet the definition of being "grossly regressive," "extremely regressive," or "very regressive." However, despite this strong resemblance to the worst states in the country, the balance between their funding for K-12 education and their scheme for allocating the tax burden distinguishes these states as having tax policy that is slightly less immoral than that of the states classified in the Foul Fifteen.[64]

Like four of the states among the Foul Fifteen, seven of these states, North Dakota, Nebraska, California, Kentucky, Iowa, Missouri, and Kansas, meet the definition of "very regressive" with regard to their taxing structure.[65] However, when viewed as a group, these seven states spend more for K-12 education than those four.[66] Almost all of these states spend in the $8000 range per child in overall K-12 funding and in high poverty districts, which is better than the $7000 range of the other

63. THE AMERICAN HERITAGE COLLEGE DICTIONARY, *supra* note 43, at 1274 (defining "shameful" as "disgraceful" or "[g]iving offense").

64. In dividing the thirty-one worst states into two groups, the research team recognizes that reasonable arguments can be made for striking a different balance. *See infra* app. D.

65. The difference between the tax burden of the poorest and wealthiest households, listed from most to least regressive, is: Kansas (11.9%, 7.8%: 4.1% gap); Missouri (9.5%, 5.9%: 3.6% gap); Iowa (10.4%, 7.8%: 2.6% gap); Kentucky (9.8%, 7.3%: 2.5% gap); California (12.4%, 10.1%: 2.3% gap); Nebraska (10.0%, 7.9%: 2.1% gap); and North Dakota (8.6%, 6.5%: 2.1% gap). *See infra* app. C.

66. Despite enjoying a gross state product, and tax revenue as a percentage of gross state product, that is greater than the average of all states, in California and Nebraska, the ratio of K-12 funding to tax revenue is less than the nationwide average. *See infra* app. B, tbls.2, 3 & 4. Iowa, Kansas, Kentucky, Missouri, and North Dakota have a gross state product that is less than the average of all states. *See infra* app. B., tbl.2. Although their ratio of K-12 funding to tax revenue ratio is greater than the average of all states, in Iowa and Missouri tax revenue as a percentage of gross product is less than the average. *See infra* app. B, tbls.3 & 4. Although tax revenue as a percentage of gross product is greater than the average of all states, the ratio of K-12 funding to tax revenue in Kansas and Kentucky is less than the average. *See infra* app. B, tbls.3 & 4. In North Dakota, both tax revenue as a percentage of gross state product and the ratio of K-12 school spending to tax revenue is less than the average of all states. *See infra* app. B, tbls.3 & 4.

four states, but still a long way from the Judeo-Christian moral requirement of reasonable opportunity.[67]

Like many of the other states that also allocate the burden for paying state and local taxes in a very regressive manner, these states rely on sales taxes for more than thirty percent of their tax revenues and impose high burdens on the poorest households.[68] These states also impose heavy property tax burdens on lower income households.[69] The broad-based income tax in all these states, except California, is at best slightly progressive, and these states rely on income taxes for less than one-third of their tax revenues.[70]

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67. From lowest to highest, these states spent the following per child for overall K-12 education and for the highest poverty districts: Kentucky ($7662; $8115); North Dakota ($8055; $8490); Missouri ($8107; $8037); Iowa ($8360; $8390); Kansas ($8392; $8332); California ($8486; $8786); and Nebraska ($8736; $9006). *See infra* app. A, tbls.1 & 2. Although Kentucky spent less than any other state in this group, arguably it still belongs here rather than in the Foul Fifteen. Despite a low $7662 in overall K-12 spending, Kentucky's $8115 in high poverty districts is more than any other state of the Foul Fifteen except Arkansas ($8137), which, unlike Kentucky, has a burden allocation scheme that is grossly regressive. *See infra* app. A, tbl.2; *see also supra* notes 48, 50. All of these states, except Kansas, Missouri, and North Dakota, are spending more in real dollars in high poverty school districts. *See infra* app. A, tbl.3.

68. From highest to lowest, these states rely on sales taxes for the following percentage of their tax revenues: Missouri (38.63%); Kentucky (37.48%); Kansas (36.52%); North Dakota (35.30%); Iowa (32.58%); Nebraska (31.84%); and California (31.77%). *See* app. E, tbl.1. The sales tax burden of the poorest households listed from highest to lowest is: California (8.6%); Kansas (7.6%); Iowa (7.2%); North Dakota (7.2%); Nebraska (6.6%); Missouri (6.3%); and Kentucky (5.6%). *See infra* app. E, tbl.2.

69. California and Kentucky rely on property taxes for less than 25% of their tax revenues, and the property tax burden on the poorest households is almost 4% and 3% of income, respectively. *See infra* app. E, tbl.3. Iowa, Kansas, Kentucky, Missouri, Nebraska, and North Dakota rely on property taxes for more than 25%, but not as much as 40%, of their tax revenues and all except North Dakota impose property tax burdens on the poorest households exceeding 2% of their income (in Kansas this burden reaches almost 5%). *See infra* app. E, tbl.3.

70. The difference between the income tax burden of the poorest and wealthiest households, from most to least progressive, is: California (0.1%, 7.5%: -7.4% gap); Kansas (-0.5%, 4.8%: -5.3% gap); Iowa (0.4%, 4.7%: -4.3% gap); Kentucky (1.4%, 5.3%: -3.9% gap); Nebraska (1.1%, 4.8%: -3.7% gap); North Dakota (0.4%, 3.3%: -2.9% gap); and Missouri (0.8%, 3.4%: -2.6% gap). *See infra* app. E, tbl.4. In Kentucky, the income tax burden of some upper middle-class households is greater than that of the wealthiest households. *See infra* app. E, tbl.4. In Iowa, Kansas, Missouri, and Nebraska, the difference between the proportional burden of the wealthiest households and that borne by some upper middle-class households is less than 1%. *See infra* app. E, tbl.4. North Dakota and California are different. *See infra* app. E, tbl.4. In North Dakota, all income groups except the wealthiest households bear proportional income tax burdens that are less than 2% of their income. *See infra* app. E., tbl.4. In California, the wealthiest households bear proportional income tax burdens that exceed 2% more than that borne by households in the upper middle-class. *See infra* app. E, tbl.4. Due to inadequate exemptions, Missouri ($17,000), Iowa ($18,300), and Kentucky ($19,900) tax income below the poverty line and their maximum marginal rates of 6%, 8.98%, and 6%, respectively, apply at approximately $25,900, $64,556, and $76,970. *See* HAMILL, *supra* note 7, at 272, 161, 183. Kansas, Nebraska, California, and North Dakota, with exemptions of $26,100, $25,600, $44,700, and $24,000, respectively, do not tax income below the poverty line, and their

The remaining nine states of the Shameful Sixteen have schemes for allocating the tax burden that, like many of the states classified in the Foul Fifteen, are among the most regressive in the country. Hawaii and Georgia are grossly regressive, and Wyoming, Illinois, Pennsylvania, Louisiana, New Mexico, Michigan, and Indiana are extremely regressive.[71] In overall K-12 funding, five of these states either exceed or approach the $10,000 rebuttable presumption of adequacy,[72] while the other four spend well into the $8000 range, noticeably more than any of the states classified in the Foul Fifteen.[73] Although all nine of these states spend more for poor school districts than any of the states of the Foul

maximum marginal rates of 6.45%, 6.84%, 9.3%, and 5.54% apply at approximately $65,000, $55,300, $93,754, and $360,050. *Id.* at 172, 293-94, 52, 368. From highest to lowest, these states rely on income taxes for the following percentage of their tax revenues: California (31.28%); Kentucky (28.93%); Missouri (26.33%); Iowa (24.21%); Kansas (22.98%); Nebraska (22.47%); and North Dakota (11.64%). *See infra* app. E, tbl.1.

71. The difference between the tax burden of the poorest and wealthiest households, from most to least regressive, is: Wyoming (12.8%, 2.6%: 10.2% gap); Illinois (12.9%, 5.2%: 7.7% gap); Pennsylvania (12.4%, 5.2%: 7.2% gap); Georgia (13.4%, 7.0%: 6.4% gap); Hawaii (14.3%, 7.7%: 6.6% gap); Louisiana (12.1%, 6.4%: 5.7% gap); New Mexico (11.2%, 5.6%: 5.6% gap); Michigan (11.7%, 6.6%: 5.1% gap); and Indiana (11.7%, 6.6%: 5.1% gap). *See infra* app. C.

72. From lowest to highest, these states spent the following per child for K-12 education: Illinois ($9149), Michigan ($9572); Hawaii ($9876); Pennsylvania ($11,028); and Wyoming ($11,197). *See infra* app. A, tbl.1. When adjusting the amount spent per child for Michigan's lower-than-average cost of living, the state's overall K-12 funding is deemed to be $10,076 per child, slightly exceeding the rebuttable presumption of adequacy. *See supra* note 26. The research team adjusted each state's overall K-12 funding and K-12 funding in high poverty districts to factor in cost of living differences by multiplying those amounts by the inverse of each state's respective cost of living multiplier (taken from a study prepared by Harvard University's Kennedy School of Government). LEONARD & WALDER, *supra* note 26, at 113 app. C. The exact formula used to adjust each state's overall per child K-12 spending for cost of living was: overall per child K-12 spending x (1/cost of living multiplier). The exact formula used to adjust each state's per child K-12 spending in high-poverty districts for cost of living was: per child K-12 spending in high poverty districts x (1/cost of living multiplier). In Michigan, the overall per child K-12 spending adjusted for cost of living ($10,076) was found by multiplying the state's overall per child K-12 spending ($9572) by the inverse of the state's cost of living multiplier (1/0.950, or 1.053). *See id.*; *infra* app. A, tbl.1. In each of these states, except for Hawaii (which only has one school district) and Wyoming (which has less than fifty school districts), these averages camouflage school districts that are funded below their average, with at least three school districts funded substantially less than $10,000 per child (Illinois, Braceville: $5227, Auburn: $5205, Aviston: $5065; Michigan, Port Huron: $6378, Mount Morris: $6373, Lapeer: $6239; Pennsylvania, Delaware Valley: $7029, Allentown: $7020, Reading: $6572). *See infra* app. A, tbl.1. The research team gratefully acknowledges The Education Trust, Carmen G. Arroyo, and Christina Theokas for sharing the SAS dataset they created to conduct their study of the funding of all school districts nationwide. The research team converted their data to Microsoft Excel and calculated the funding in each school district based on the instructions of the Technical Appendix of The Education Trust's study (with assistance from Christina Theokas). A copy of this Excel document is on file with the Hofstra Law Review (the created Excel documents will hereinafter be referred to as "Hamill, Excel Dataset").

73. From lowest to highest, these states spent the following per child for K-12 education: New Mexico ($8086); Louisiana ($8402); Georgia ($8565); and Indiana ($8793). *See infra* app. A, tbl.1.

Fifteen, these states still fall far short of meeting the $14,000 rebuttable presumption of adequacy.[74]

Of these nine states, Hawaii, Louisiana, and New Mexico rely on sales taxes to a noticeably greater degree than the others, for well over forty percent of their tax revenues, and the burden on the poorest households approaches or exceeds ten percent of their income.[75] In these three states, property taxes make up less than one-quarter of their tax revenues and are relatively low across most income groups.[76] Georgia, Illinois, Indiana, Michigan, Pennsylvania, and Wyoming rely on sales taxes for roughly one-third of their tax revenues and impose substantial sales tax and property tax burdens on the poorest households.[77] Except

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74. From lowest to highest, these states spent the following per child for K-12 education in the highest poverty districts: Illinois ($8282); New Mexico ($8370); Georgia ($8900); Indiana ($9221); Michigan ($9580); Pennsylvania ($10,452); and Wyoming ($9801). *See infra* app. A, tbl.2. Hawaii has only one school district. ARROYO, *supra* note 31, at 2. Louisiana data is anomalous due to the effects of Hurricane Katrina and is thus not reported. *See infra* app. A, tbl.3. Only four of these states, Georgia, Indiana, New Mexico, and Michigan, are spending more in real dollars in high poverty school districts than in low poverty districts. *See infra* app. A, tbl.3. Despite enjoying a gross state product that is greater than the average of all states, in Illinois and Louisiana, tax revenue as a percentage of gross state product and the ratio of K-12 funding to tax revenue is less than the average. *See infra* app. B, tbls.2, 3 & 4. In Wyoming and Hawaii, gross state product and tax revenue as a percent of gross product is greater than the average of all states, but their ratio of K-12 funding to tax revenue is less than the average. *See infra* app. B, tbls.2, 3 & 4. Georgia, Indiana, Michigan, New Mexico, and Pennsylvania have a gross state product that is less than the average of all states. *See infra* app. B, tbl.2. Although tax revenue as a percentage of gross product is greater than the average of all states, the ratio of K-12 funding to tax revenue in New Mexico is less than the average. *See infra* app. B at tbls.3 & 4. Although tax revenue as a percentage of gross product is less than the average of all states, in Georgia, the ratio of K-12 funding to tax revenue is greater than the average. *See infra* app. B, tbls.3 & 4. In Indiana, Michigan, and Pennsylvania, both tax revenue as a percent of gross domestic product and the ratio of K-12 funding to tax revenue is greater than the average of all the states. *See infra* app. B, tbls.3 & 4.

75. From highest to lowest, these states rely on sales taxes for the following percentage of their tax revenues: Louisiana (55.75%); Hawaii (51.10%); and New Mexico (46.00%). *See infra* app. E, tbl.1. The sales tax burden of the poorest households in these three states, listed from highest to lowest, is: Hawaii (12.5%); Louisiana (10.8%); and New Mexico (9.9%). *See infra* app. E., tbl.2.

76. *See infra* app. E, tbls.1 & 3. In Hawaii and Louisiana, the property tax burden is less than 2% of income for all income groups. *See infra* app. E, tbl.3. In New Mexico, the property tax burden on the poorest households is 3% of income. *See infra* app. E, tbl.3.

77. From highest to lowest, these states rely on sales taxes for the following percentage of their tax revenues: Georgia (38.78%); Illinois (34.31%); Indiana (33.38%); Michigan (32.94%); Wyoming (30.19%); and Pennsylvania (29.08%). *See infra* app. E, tbl.1 The sales tax burden of the poorest households in these six states, listed from highest to lowest, is: Georgia (8.6%); Wyoming (8.1%); Michigan (7.5%); Illinois (7.3%); Indiana (7.1%); and Pennsylvania (6.1%). *See infra* app. E, tbl.2. Georgia, Illinois, Indiana, Michigan, Pennsylvania, and Wyoming rely on property taxes for more than 25%, but not as much as 40%, of their revenues from tax sources. The property tax burden imposed on the poorest households in Georgia, Illinois, Michigan, and Wyoming exceeds 4% of their income, in Pennsylvania almost reaches 4%, and in Indiana almost reaches 3%. *See infra* app. E, tbl.3.

for Wyoming, all of these states have a broad-based income tax.[78] In addition to being at best slightly progressive, income taxes account for well under one-third of tax revenues.[79]

## IV. NINETEEN STATES FAIL JUDEO-CHRISTIAN MORAL PRINCIPLES FOR A VARIETY OF REASONS

### *A. The Shoddy Seven and the Endeavoring Eight*

Although none of the remaining nineteen states meet the moral principles of Judeo-Christian ethics, they present a considerably more complex picture than the thirty-one worst states in the country. This Article describes seven of these states—listed in alphabetical order, Maryland, Minnesota, New Hampshire, Ohio, Rhode Island, Virginia, and Wisconsin—as the "Shoddy Seven" because they superficially appear to be far better than they actually are.[80] In these seven states, the

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78. *See supra* notes 53-55 and accompanying text. Wyoming relies on corporate and other taxes for almost 40% of tax revenue, a far greater degree than most states, because of the taxes it imposes on the excavation of its vast mineral deposits. *See infra* app. E, tbl.1; HAMILL, *supra* note 7, at 543-44.

79. The difference between the income tax burden of the poorest and wealthiest households, from most to least progressive, is: New Mexico (-1.7%, 3.2%: -4.9% gap); Hawaii (0.2%, 5.0%: -4.8% gap); Georgia (0.6%, 4.1%: -3.5% gap); Louisiana (-0.1%, 3.3%: -3.4% gap); Michigan (0.1%, 3.2%: -3.1% gap); Indiana (1.8%, 3.7%: -1.9% gap); Illinois (1.1%, 2.6%: -1.5% gap); and Pennsylvania (2.4%, 3.2%: -0.8% gap). *See infra* app. E, tbl.4. In Indiana and Michigan, the proportional income tax burden of the middle class and the upper middle class is the same and greater, respectively, as that borne by the wealthiest households. *See infra* app. E, tbl.4. In Pennsylvania, the proportional income tax burden of all income groups except the poorest is greater than that borne by the wealthiest. *See infra* app. E, tbl.4. In Georgia, Hawaii, Illinois, Louisiana, and New Mexico, the difference between the proportional income tax burden of the wealthiest households and that borne by households in middle and upper middle classes is less than 1%. *See infra* app. E, tbl.4. Due to inadequate exemptions, Illinois ($15,600), Indiana ($15,000), and Michigan ($14,400) tax income below the poverty line and their flat marginal rates of 3%, 3.4%, and 3.9% apply to all income above the exempt amount. HAMILL, *supra* note 7, at 139, 150, 238. Due to inadequate exemptions, Georgia ($15,900), Louisiana ($16,900), and Hawaii ($11,500) also tax income below the poverty line and their maximum marginal rates of 6%, 6%, and 8.25% respectively apply at approximately $24,400, $61,000, and $88,160. *Id.* at 105-06, 194, 116-17. In Pennsylvania and New Mexico, exemptions of $32,000 and $30,800 are above the poverty line. *Id.* at 413, 335. Pennsylvania's flat marginal rate of 3.07% applies to all income (whether or not above the exempt amount), and New Mexico's maximum marginal rate of 5.3% applies at approximately $47,500. *Id.* at 413, 336. From highest to lowest, these states rely on income taxes for the following percent of their tax revenues: Georgia (25.92%); Pennsylvania (25.12%); Hawaii (25.01%); Indiana (21.76%); Michigan (18.60%); Illinois (16.56%); New Mexico (16.12%); and Louisiana (15.91%). *See infra* app. E, tbl.1.

80. THE AMERICAN HERITAGE COLLEGE DICTIONARY, *supra* note 43, at 1281 (defining shoddy as "[r]undown", "shabby," "[d]ishonest," or "reprehensible"). Early in the process, the research team had initially identified Minnesota with the Front-Running Four because, under the

overall K-12 funding per child either exceeds or approaches the $10,000 benchmark for the rebuttable presumption of adequacy.[81] However, in these states, the K-12 funding per child in the poorest school districts strongly resembles the nine states within the Shameful Sixteen that have grossly or extremely regressive schemes for allocating the tax burden—better than the states classified among the Foul Fifteen, but not even close to the $14,000 benchmark for the rebuttable presumption of adequacy.[82]

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data available at that time, it met the standard to be considered "slightly regressive" and its funding for K-12 education was similar to other states that were also "slightly regressive." Under more recent data, which later became available, Minnesota's scheme for allocating the tax burden worsened, and now is "very regressive." In addition, Minnesota's funding of K-12 education is similar to that of other states in the Shoddy Seven (which are also "very regressive") and does not reach the levels of the states currently classified in the Front-Running Four. *See infra* notes 81-83 and accompanying text.

81. From lowest to highest, these states spent the following per child for K-12 education: Minnesota ($9138); Virginia ($9447); Ohio ($9598); Wisconsin ($9970); New Hampshire ($10,079); Maryland ($10,670); and Rhode Island ($11,769). *See infra* app. A, tbl.1. When adjusting the amount spent per child for Wisconsin's lower-than-average cost of living, the state's overall K-12 funding is deemed to be $10,473 per child, slightly above the rebuttable presumption of adequacy. *See supra* notes 26, 72. In Wisconsin, the overall per child K-12 spending adjusted for cost of living ($10,473) was found by multiplying the state's overall per child K-12 spending ($9970) by the inverse of the state's cost of living multiplier (1/0.952, or 1.050). *See* LEONARD & WALDER, *supra* note 26, at 113 app. C; *supra* notes 26, 72; *infra* app. A, tbl.1. When adjusting the amount spent per child for New Hampshire's higher-than-average cost of living, the state's overall K-12 funding per child is deemed to be $9289, below the rebuttable presumption of adequacy. *See supra* notes 26, 72. In New Hampshire, the overall per child K-12 spending adjusted for cost of living ($9289) was found by multiplying the state's overall per child K-12 spending ($10,079) by the inverse of the state's cost of living multiplier (1/1.085, or 0.922). *See* LEONARD & WALDER, *supra* note 26, at 113 app. C; *supra* notes 26, 72; *infra* app. A, tbl.1. In all of these states, these averages camouflage school districts that are funded below their average, with at least three school districts funded substantially below $10,000 per child (Minnesota, Lake City: $6978, Kasson-Mantorville: $7114, Cambridge: $7511; Virginia, King George County: $6263, Stafford County: $7012, Warren County: $6024; Ohio, Walnut: $6307, North College Hill: $6562, Three Rivers: $8656; Wisconsin, Raymond: $7760, Washington Caldwell: $7696, Randall: $7347; New Hampshire, Wilton: $7024, Manchester: $6863, Wentworth: $6534; Maryland, Charles County: $9386, Cecil County: $9881, Calvert County: $8287; and Rhode Island, Portsmouth: $9142, Woonsocket: $8156, Cumberland: $7976). Hamill, Excel Dataset, *supra* note 72, at 68, 147, 114, 158, 91, 55, 128 (data compiled at Schdistrict_ex).

82. From lowest to highest, these states spent the following per child for K-12 education in the highest poverty districts: Virginia ($9171); New Hampshire ($9248); Wisconsin ($9758); Minnesota ($10,088); Ohio ($10,298); Maryland ($10,868); and Rhode Island ($12,011). *See infra* app. A, tbl.2. Except for Minnesota, Ohio, and Rhode Island, these states spent less in real dollars in high poverty districts. *See infra* app. E, tbl.3. Despite gross state product and tax revenue as a percent of gross product being greater than the average of all states, in Minnesota the ratio of K-12 funding to tax revenue is less than the average. *See infra* app. B, tbls.2, 3 & 4. In all of the remaining states, the ratio of K-12 funding to tax revenue is greater than the average of all states. *See infra* app. B, tbl.4. In Maryland and Rhode Island, gross state product and tax revenue as a percentage of gross state product is also greater than the average. *See infra* app. B, tbls.2 & 3. Virginia (with a gross state product greater than the average of all states) and New Hampshire (with

In addition, these seven states allocate the tax burden in a "very regressive" fashion, not as bad as the worst among the Foul Fifteen and Shameful Sixteen but still a long way from a moderately progressive structure.[83] Although these states rely on sales tax for less than one-third of tax revenues, the sales tax as well as the property tax burden on the poor is still unacceptably high.[84] These states, except New Hampshire,[85] have broad-based income taxes that need substantially more progressive features.[86]

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a gross state product less than the average), both have tax revenue as a percentage of gross state product that is less than the average. *See infra* app. B, tbls.2 & 3. Ohio and Wisconsin have a gross state product that is less then the average of all states and tax revenue as a percentage of gross product that is greater than the average. *See infra* app. B, tbls.2 & 3.

83. The difference in the tax burden of the poorest and wealthiest households, from most to least regressive, is: Rhode Island (12.0%, 7.1%: 4.9% gap); Wisconsin (12.2%, 7.4%: 4.8% gap); New Hampshire (7.7%, 2.9%: 4.8% gap); Ohio (12.0%, 8.4%: 3.6% gap); Maryland (11.3%, 7.8%: 3.5% gap); Virginia (9.5%, 6.6%: 2.9% gap); and Minnesota (10.7%, 8.1%: 2.6% gap). *See infra* app. C.

84. From highest to lowest, these states rely on sales taxes for the following percent of their tax revenues: Minnesota (33.08%); Rhode Island (30.03%); Ohio (30.01%); Wisconsin (28.17%); Virginia (26.92%); Maryland (24.13%); and New Hampshire (15.67%). *See infra* app. E, tbl.1. The sales tax burden of the poorest households, from highest to lowest, is: Rhode Island (9.2%); Minnesota (7.6%); Ohio (7.5%); Maryland (7.1%); Wisconsin (6.5%); Virginia (5.0%); and New Hampshire (2.6%). *See infra* app. E, tbl.2. Maryland, Minnesota, and Wisconsin rely on property taxes for less than 25% of their tax revenues, and the property tax burden of the poorest households exceeds 3% of income. *See infra* app. E, tbl.3. Ohio and Virginia rely on property taxes for more than 25%, but not as much as 40%, of their tax revenues and the property tax burden of the poorest households is at least 3% of income. *See infra* app. E, tbl.3. New Hampshire and Rhode Island rely on property taxes for more than 40% of their tax revenues, and the property tax burden of most income groups exceeds 3% of income. *See infra* app. E, tbl.3.

85. New Hampshire's income tax imposes a flat rate of 5% on dividends and interest only. HAMILL, *supra* note 7, at 314. In addition, more than 20% of New Hampshire's revenues from tax sources are from corporate and other taxes. *See infra* app. E, tbl.1.

86. From highest to lowest, these states rely on income taxes for the following percent of their tax revenues: Maryland (38.18%); Ohio (31.83%); Minnesota (30.51%); Virginia (30.18%); Wisconsin (26.49%); and Rhode Island (21.78%). *See* app. E, tbl.1. The difference between the income tax burden of the poorest and wealthiest households, listed from most to least progressive, is: Minnesota (0.0%, 6.0%: -6.0% gap); Maryland (0.8%, 5.9%: -5.1% gap); Rhode Island (-0.1%, 4.2%: -4.3% gap); Wisconsin (0.1%, 4.5%: -4.3% gap); Ohio (1.5%, 5.2%: -3.7% gap); and Virginia (1.0%, 4.3%: -3.3% gap). *See infra* app. E, tbl.4. In Virginia, the proportional income tax burden of some upper middle-class households is exactly the same as that borne by the wealthiest households, and in most other income groups the difference between their proportional income tax burden and that borne by the wealthiest households is less than 1%. *See infra* app. E, tbl.4. In Maryland, Minnesota, Ohio, Rhode Island, and Wisconsin, the difference between the proportional burden of the wealthiest households and that borne by upper middle-class households is less than 1%. *See infra* app. E, tbl.4. The exemptions in Minnesota ($33,200) and Wisconsin ($25,000) are above the poverty line, and their top marginal rates of 7.85% and 6.75%, respectively, apply at approximately $125,530 and $140,210. HAMILL, *supra* note 7, at 250, 531. The exemptions in Maryland ($31,000) and Virginia ($24,200) are also above the poverty line, but their top marginal rates of 4.75% and 5.75%, respectively, apply at income levels of $16,600 and $26,600. *Id.* at 216-17, 499. Ohio's exemption at $15,600 is below the poverty line, and it applies its top marginal rate

Eight of these nineteen states can be described as the "Endeavoring Eight" because they are closer to meeting one of the moral requirements than most of the other states but fall far short in the other requirement.[87] Four of these states, Alaska, Connecticut, Massachusetts, and New Jersey, allocate the burden for paying taxes in a very regressive manner.[88] However, in each of these states, overall K-12 funding is among the highest in the nation and greatly exceeds the $10,000 rebuttable presumption of adequacy.[89] In addition, K-12 funding for the poorest school districts is also among the highest in the nation, either exceeding or approaching the $14,000 rebuttable presumption of adequacy.[90] However, within individual school districts, especially the poorest districts, great funding disparities exist, resulting in some high poverty districts being funded at levels substantially less than the

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of 6.87% at approximately $205,600. *Id.* at 379. Prior to 2006, Rhode Island's income tax structure required state income tax liability to equal 25% of federal income tax liability, calculated before the first term Bush tax cuts. Starting in 2006, Rhode Island allows taxpayers to choose to either continue using this federal model or instead apply a flat rate of 8% (decreasing through year 2011) of federal adjusted gross income. R.I. GEN. LAWS § 44-30-2.10(a)-(c) (Supp. 2007); HAMILL, *supra* note 7, at 423.

87. THE AMERICAN HERITAGE COLLEGE DICTIONARY, *supra* note 43, at 462 (defining "endeavoring" as "attempt[ing] . . . by employment or expenditure" or "work[ing] with a set or specified goal or purpose").

88. The difference in the tax burden of the poorest and wealthiest households, listed from most to least regressive, is: Connecticut (11.0%, 6.4%: 4.6% gap); Alaska (6.7%, 3.4%: 3.3% gap); New Jersey (11.8%, 9.3%: 2.5% gap); and Massachusetts (8.6%, 6.6%: 2.0% gap). *See infra* app. C.

89. From lowest to highest, these states spent the following per child for K-12 education: Alaska ($11,460); Massachusetts ($11,981); Connecticut ($12,323); and New Jersey ($14,630). *See* app. A, tbl.1. Alaska receives the largest amount of federal support for K-12 education funding in the United States, approximately $2040 per pupil. *See* GOV'TS DIV., U.S. CENSUS BUREAU, PUBLIC EDUCATION FINANCES 2006, 5 & 8, tbls.5 & 8 (2008). In each of these states, these averages camouflage school districts that are funded below their average with at least two school districts funded substantially below $10,000 per child: Alaska, Nenana: $8143, Galena: $5224, Annette Island: $4676; Massachusetts, Lakeville: $8090, Abington: $8056; Connecticut, New Fairfield: $9109, Hebron: $9604; New Jersey, North Bergen: $9381, Blairstown: $8945, Prospect Park Borough: $7906. Hamill, Excel Dataset, *supra* note 72, at 1, 54, 23, 97 (data compiled at Schdistrict_ex).

90. From lowest to highest, these states spent the following per child for K-12 education in the highest poverty districts: Massachusetts ($12,304); Connecticut ($12,787); Alaska ($13,458); and New Jersey ($16,060). *See infra* app. A, tbl.2. All of these states have gross state products greater than the average of all states. *See infra* app. B, tbl.2. Massachusetts and New Jersey also have tax revenue as a percent of gross product and a ratio of K-12 funding to tax revenue that is greater than the average. *See infra* app. B, tbls.3 & 4. Alaska (its percent of tax revenue to gross product is less than the average) and Connecticut (its percent of tax revenue to gross product is greater) both have a ratio of K-12 funding to tax revenue that is less than the average of all states. *See infra* app. B, tbls.3 & 4.

average for these poor school districts, and thus further away from the $14,000 rebuttable presumption of adequacy.[91]

Although these four states rely on sales taxes to a lesser degree than most states, the sales tax burden on lower income citizens is still unacceptably high.[92] These states also impose heavy property tax burdens on poor and middle-class households.[93] Except Alaska,[94] these states have a broad-based income tax that is at least slightly progressive.[95]

In the other four states of the Endeavoring Eight, Montana, Oregon, South Carolina, and West Virginia, low funding for K-12 education, especially in high poverty districts, strongly resembles many of the states

91. In all of these states, these averages camouflage high poverty school districts that are funded below their average, with at least two school districts funded substantially below $14,000 per child: Massachusetts, Everett: $9258, Revere: $8788; Connecticut, Waterbury: $10,503, Ansonia: $10,606, Bridgeport: $10,484; Alaska, Kashunamiut: $9089, Yukon-Koyukuk: $8167; New Jersey, Paulsboro: $8747, Seaside Heights Borough: $10,857, Buena: $10,264. Hamill, Excel Dataset, *supra* note 72, at 54, 23, 1, 97 (data compiled at HPschdistricts).

92. From highest to lowest, these states rely on sales taxes for the following percent of tax revenues: Connecticut (25.01%); New Jersey (22.42%); Massachusetts (19.89%); and Alaska (11.89%). *See infra* app. E, tbl.2. The sales tax burden of the poorest households, listed from highest to lowest, is: Connecticut (6.4%); New Jersey (6.2%); Massachusetts (4.7%); and Alaska (3.6%). *See infra* app. E, tbl.2.

93. Alaska, Connecticut, and Massachusetts rely on property taxes for more than 25%, but not as much as 40% of their tax revenues, and the property tax burdens of lower income households equals or exceeds 3% (5% in Connecticut) of income. New Jersey relies on property taxes for more than 40% of its tax revenues, and the property tax burden of all income groups (except the wealthiest households) exceeds 4% or 5% of income (6% for the poorest households). *See infra* app. E, tbl.3.

94. Alaska relies on corporate and other taxes for 61.67% of its tax revenues, with a substantial portion derived from petroleum, mining licensing, and severance taxes. *See* HAMILL, *supra* note 7, at 23; *infra* app. E, tbl.1.

95. From highest to lowest, these states rely on income taxes for the following percent of their tax revenues: Massachusetts (34.22%); Connecticut (29.07%); and New Jersey (22.21%). *See infra* app. E, tbl.1. The difference between the proportional income tax burden of the poorest and wealthiest households, from most to least progressive, is: New Jersey (-0.9%, 6.8%: -7.7% gap); Connecticut (0.1%, 4.2%: -4.1% gap); and Massachusetts (0.4%, 4.5%: -4.1% gap). *See infra* app. E, tbl.4. In Connecticut and Massachusetts, the proportional income tax burden of the some upper middle-class households is greater than that borne by the wealthiest households, and the difference between their proportional burden and that borne by the middle class is less than 1%. *See infra* app. E, tbl.4. In New Jersey, the difference between the proportional burden of the wealthiest and some upper middle-class households is less than 2%. *See infra* app. E, tbl.4. Due to inadequate exemptions, New Jersey ($20,000) taxes income below the poverty line and its maximum marginal rate applies at approximately $505,000. HAMILL, *supra* note 7, at 325. In Connecticut and Massachusetts, exemptions of $24,100 and $26,200 are above the poverty line and their respective maximum marginal rates of 5% and 5.3% apply at approximately $44,000 and $25,500. *Id.* at 74, 227. Massachusetts maintains a flat income tax rate, except on capital gains. *Id.* at 227.

classified with the Shameful Sixteen and the Shoddy Seven.[96] However, these four states are among the least regressive in the country and also impose some of the smallest tax burdens on the poorest households.[97] South Carolina and West Virginia rely on sales taxes for more than one-third of their tax revenues and impose high sales tax burdens on the poorest households.[98] Oregon and Montana have some of the lowest sales taxes in the country but impose relatively high property tax burdens on poor and lower middle-class households.[99] The broad-based income tax in these states is at best slightly progressive.[100]

96. In alphabetical order, these four states spent the following per child for K-12 education overall and in the highest poverty districts: Montana ($8581, $8608); Oregon ($8545, $8961); South Carolina ($8091, $8326); and West Virginia ($9352, $9341). *See infra* app. A, tbls.1 & 2. When adjusting the amount spent per child for West Virginia's lower-than-average cost of living, the state's overall K-12 funding is deemed to be $10,300 per child, slightly above the rebuttable presumption of adequacy. *See supra* notes 26, 72. In West Virginia, the overall per child K-12 spending adjusted for cost of living ($10,300) was found by multiplying the state's overall per child K-12 spending ($9352) by the inverse of the state's cost of living multiplier (1/0.908, or 1.101). *See* LEONARD & WALDER, *supra* note 26, at 113 app. C; *supra* notes 26, 72; *infra* app. A, tbl.1. Of these states, Montana, Oregon, and South Carolina are spending more in real dollars for high poverty districts. *See infra* app. A, tbl.3. Despite having gross state products less than the average of all states, all of these states have a ratio of K-12 funding that is greater than the average. *See infra* app. B, tbls.2 & 4. Tax revenue as a percent of gross product is greater than the average of all states in Montana and West Virginia, and it is less in Oregon and South Carolina. *See infra* app. B, tbl.3.

97. Three of these states are slightly regressive and one is almost flat. The difference between the tax burden of the poorest and wealthiest households, from most to least regressive, is: Oregon (9.3%, 7.8%: 1.5% gap); West Virginia (8.9%, 8.2%: 0.7% gap); South Carolina (7.8%, 7.3%: 0.5% gap); and Montana (4.9%, 5.5%: -0.6% gap). *See infra* app. C. Montana is viewed as almost flat because the proportional burden borne by the wealthiest households is less than that of all income groups except the poorest households, while middle-class and some upper middle households bear proportional burdens greater than 1% more than that borne by the wealthiest households. *See infra* app. C.

98. West Virginia (38.18%) and South Carolina (36.06%). *See infra* app. E, tbl.1. The sales tax burden of the poorest households, from highest to lowest, is: West Virginia (7.1%) and South Carolina (6.2%). *See infra* app. E, tbl.2. West Virginia relies on property taxes for less than 25% of their tax revenues, and the property tax burden is less than 2% of income for all income groups. *See infra* app. E, tbl.3. South Carolina relies on property taxes for more than 25%, but not as much as 40%, of its tax revenues, and the property tax burden averages less than 2% of income for all income groups. *See infra* app. E, tbl.3.

99. Montana (17.15%) and Oregon (8.7%). *See infra* app. E, tbl.1. The sales tax burden of the poorest households is: Montana (2.3%) and Oregon (2.2%). *See infra* app. E, tbl.2. These states rely on property taxes for more than 25%, but not as much as 40%, of their revenues from tax sources. *See infra* app. E, tbl.3. Oregon imposes property tax burdens on the poorest households exceeding 4% of their income and on some lower middle-class households exceeding 3% of their income. *See infra* app. E, tbl.3. Montana imposes property tax burdens on lower middle-class households in the 2%-3% range. *See infra* app. E, tbl.3.

100. From lowest to highest, these states rely on income taxes for the following percentage of their tax revenues: South Carolina (21.92%); West Virginia (22.06%), Montana (25.46%); and Oregon (44.65%). *See infra* app. E, tbl.1. The difference between the income tax burden of the poorest and wealthiest households, from most to least progressive, is: West Virginia (0.6%, 5.4%:

### *B. The Front-Running Four*

For a variety of reasons, four of these nineteen states stand out: Delaware, Maine, New York, and Vermont.[101] When balancing all of the criteria, these states arguably come closer to meeting the moral principles of Judeo-Christian ethics than any of the others. Unlike the states described as the "Endeavoring Eight," none of these states fall far short of the moral standards in either the K-12 funding areas or the scheme for allocating the tax burden.[102] Moreover, these states offer a better combination of K-12 funding and less regressive features than the states described as the "Shoddy Seven."[103]

All four of these states are among the least regressive in the nation.[104] Unlike any of the other states among the least regressive in the nation, they greatly exceed the $10,000 per child rebuttable presumption for adequacy in overall K-12 funding.[105] Although their spending for

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-4.7% gap); South Carolina (0.1%, 4.3%: -4.2% gap); Oregon (2.6%, 6.5%: -3.9% gap); and Montana (0.7%, 3.7%: -3.0% gap). *See infra* app. E, tbl.4. In Montana and South Carolina, the income tax burden of some upper middle-class households is greater than the wealthiest households. *See infra* app. E, tbl.4. In Oregon and West Virginia, the difference between the income tax burden of upper middle-class and the wealthiest households is less than 1%. *See infra* app. E, tbl.4. Due to inadequate exemptions, West Virginia ($10,000), Montana ($11,300), and Oregon ($17,500) tax income below the poverty line, and their maximum marginal rates of 6.5%, 6.9%, and 9% apply at approximately $68,000, $29,540, and $17,385. HAMILL, *supra* note 7, at 520, 283, 402. Exemptions in South Carolina of $26,800 are above the poverty line, and its maximum rate of 7% applies at approximately $36,350. *Id.* at 434-35.

101. THE AMERICAN HERITAGE COLLEGE DICTIONARY, *supra* note 43, at 558 (defining "front-runner" as "one that is leading in a race or other competition").

102. In addition to being among the least regressive states, their funding of K-12 education is noticeably higher than that of four of the Endeavoring Eight states, which are also among the least regressive in the nation. *See supra* note 96. Moreover, their funding of K-12 education strongly resembles that of four of the Endeavoring Eight states, which have very regressive tax burden allocation schemes. *See supra* notes 89-90.

103. When compared to the states classified in the Shoddy Seven, these four states have both higher levels of funding for K-12 education and a scheme for allocating the tax burden that is less punishing to the poorest households. *See supra* notes 81-83.

104. Three of these states are slightly regressive and one is almost flat. The difference between the tax burden of the poorest and wealthiest households, listed from most to least regressive, is: Vermont (9.9%, 8.0%: 1.9% gap); Maine (10.1%, 9.2%: 0.9% gap); Delaware (6.2%, 5.6%: 0.6% gap); and New York (8.8%, 10.2%: -1.4% gap). *See infra* app. C. New York is viewed as almost flat because only the poorest households proportionally bear less state and local tax than the wealthiest households. *See infra* app. C. Middle-class households bear proportional tax burdens 2% greater, and some lower middle-class households bear proportional tax burdens more than 2% greater, than the wealthiest households. *See infra* app. C.

105. From lowest to highest, these states spent the following per child in K-12 education: Maine ($10,586); Delaware ($11,633); Vermont ($12,614); and New York ($14,884). *See infra* app. A, tbl.1. Except for New York, in these states these averages camouflage school districts that are funded below their average, with at least two school districts funded substantially below $10,000 per child: Maine, Richmond: $7232, Sanford: $6924, District #64: $6343; Delaware, Milford:

high poverty districts is below the $14,000 rebuttable presumption of adequacy, it is still among the highest in the country.[106] Except for Delaware,[107] these states rely on sales taxes for more than one-quarter of their tax revenues and impose unacceptably high sales and property tax burdens on poor and lower middle-class households.[108] Although the income tax structures in all four of these states contain exemption levels above the poverty line and have some progressive features, they fail to meet any reasonable definition of a moderately progressive model.[109]

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$9151, Colonial: $9230; Vermont, Milton: $9069, Currier Memorial Union: $8611, Missisquoi Valley Union: $8797. Hamill, Excel Dataset, *supra* note 72, at 57, 23, 150 (data compiled at Schdistrict_ex).

106. From lowest to highest, these states spent the following per child in the highest poverty districts: Maine ($10,370); Delaware ($11,858); Vermont ($12,446); and New York ($13,253). *See infra* app. A, tbl.2. In all of these states, these averages camouflage high poverty school districts that are funded below their average, with at least one school district funded substantially below $14,000 per child: Maine, Waterville: $8555, District #67: $7498, District #46: $7300; Delaware, Woodbridge: $12,054, Laurel: $10,508, Capital: $9813; Vermont, Burlington: $9959, Richford: $9281, Missisquoi Valley Union: $8797; New York, New York City School District: $12,304 (the New York City School District is so large that it essentially makes up the entire high-poverty quartile of the New York data set). Hamill, Excel Dataset, *supra* note 72, at 51, 21, 132-33, 94 (data compiled at HPschdistricts). Both Delaware and New York have a gross state product that is greater than the average of all states, while Maine and Vermont's gross state product is less. *See infra* app. B, tbl.2. In New York, Maine, and Vermont, both tax revenue as a percentage of gross product, and the ratio of K-12 funding to tax revenue is greater than the average of all states. *See infra* app. B, tbls.3 & 4. Although in Delaware the ratio of K-12 funding to tax revenue is greater than the average of all states, its tax revenue as a percentage of gross product is less than the average. *See infra* app. B, tbls.3 & 4.

107. Delaware relies on sales taxes for only 12.18% of its tax revenues and imposes a relatively low sales tax burden (3.8%) on the poorest households. *See infra* app. E, tbl.2. Delaware relies on property taxes for less than 25% of its revenues from tax sources, and the property tax burden is less than 2% of income for all income groups. *See infra* app. E, tbl.3. In addition, Delaware relies on corporate and other taxes for more than 40% of its tax revenue, of which an important source is corporate and other taxes resulting from Delaware's position as the leading state for corporate headquarters. *See* HAMILL, *supra* note 7, at 87-88; *infra* app. E, tbl.1

108. From highest to lowest, these three states rely on sales taxes for the following percentage of their revenues raised from tax sources: Vermont (29.46%); Maine (28.77%); and New York (25.55%). *See infra* app. E, tbl.1. The sales tax burden of the poorest households, from highest to lowest, is: New York (7.3%); Maine (6.8%); and Vermont (5.7%). *See infra* app. E, tbl.2. Maine and New York rely on property taxes for more than 25%, but not as much as 40%, of their revenues from tax sources, and the property tax burden of lower income households ranges from 3% to 4% of income. *See infra* app. E, tbl.3. Vermont relies on property taxes for more than 40% of its revenues from tax sources. *See infra* app. E, tbl.3. The Vermont property tax burden for all income groups (except the wealthiest households) exceeds 3% of income, and for the poorest households it exceeds 5% of income. *See infra* app. E, tbl.3.

109. *See supra* note 54. From highest to lowest, these states rely on income taxes for the following percent of their tax revenues: New York (31.22%); Delaware (29.75%); Maine (23.58%); and Vermont (19.69%). *See infra* app. E, tbl.1. The difference between the income tax burden of the poorest and wealthiest households, from most to least progressive: New York (-3.3%, 7.3%: -10.6% gap); Vermont (-1.4%, 4.6%: -6.0% gap); Maine (0.3%, 5.9%: -5.6% gap); and Delaware (0.6%, 4.8%: -4.2% gap). *See infra* app. E, tbl.4. Although the wealthiest households in all of these states

## V. CONCLUSION

The empirical evidence illustrating this broad overview of state and local tax policy paints a disgraceful picture of vast injustice.[110] In order to even approach meeting the Judeo-Christian moral requirement of reasonable opportunity, most states need to raise more—and some states need to raise substantially more tax revenues, especially to fund high poverty school districts.[111] Moreover, all states need to lower—in many states, drastically—the state and local tax burden inflicted on poor and lower middle-class households by substantially reducing sales taxes,[112] and to a lesser degree, property taxes.[113] In order to accomplish these twin goals, the wealthiest and upper middle-class households must pay more, and in most states significantly more, taxes in the form of greater income taxes with substantially more progressive features as well as additional property taxes.[114] This unavoidable truth represents a major "elephant in the room" that few political leaders are willing to acknowledge. Rather than openly recognize that tax policy ultimately comes down to value judgments that must involve moral scrutiny, political leaders often resort to economic theories to justify their position.[115] Although a careful study of economics can provide useful

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bear higher proportional income taxes than all other income groups, the difference between their burden and the burden of some upper middle-class households is 1% or less. *See infra* app. E, tbl.4. In alphabetical order, these states have the following exemptions with the following maximum marginal rate applying at the following approximate income levels: Delaware ($28,600, 5.95%, $66,940); Maine ($26,400, 8.5%, $56,550); New York ($36,300, 6.85%, $37,000); and Vermont ($33,200, 9.5%, $349,751). HAMILL, *supra* note 7, at 85, 205, 347, 487-88.

110. Some secular-based moral theories would also deem state and local tax policy unjust. *See, e.g.*, ALASDAIR MACINTYRE, AFTER VIRTUE: A STUDY IN MORAL THEORY 230 (1981) (generally accepted modern view of virtue ethics requires "'[e]ach person . . . to have an equal right to the most extensive total system of equal basic liberties compatible with a similar system of liberty for all'" (quoting JOHN RAWLS, A THEORY OF JUSTICE 302 (1971))); RAWLS, *supra*, at 62 (requiring that "[a]ll social values—liberty and opportunity, income and wealth, and the bases of self-respect—are to be distributed equally unless an unequal distribution of any, or all, of these values is to everyone's advantage").

111. *See supra* notes 47-48, 67, 73-74, 82, 89-90 (K-12 funding so far below adequacy creates presumption in most states that more tax revenues are needed); *see also supra* notes 96, 105-06 (whether more tax revenues are needed in these eight states is beyond the scope of this Article).

112. *See supra* notes 51, 60, 68, 77, 84, 92, 98.

113. *See supra* notes 52, 61, 69, 77, 84, 93, 98-99.

114. In twenty-eight of the forty-one states that have a broad-based income tax, the wealthiest households bear an income tax burden of less than 5% of income, and only two states, New York and California, bear an income tax burden of over 7%. *See infra* app. E, tbl.4. In thirty-nine states, the property tax burden of the wealthiest households is less than 2% of income and does not even approach 3% in the other eleven. *See infra* app. E, tbl.3.

115. *See* SLEMROD & BAKIJA, *supra* note 10, at 61 (stating that economic analysis dominates tax policy decisions without discussing the issues in moral terms even though tax policy ultimately involves value judgments, and arguing "any panel of economists offering their opinions on the best

information, it can never serve as a substitute for moral analysis, and it offers few absolute conclusions as to how tax policy affects the economy.[116]

This Article seeks to clearly identify state and local tax policy as one of the most important moral issues of justice in America today and hold the citizens of the states accountable for the fact that state and local tax policy fails to reflect their moral values. The United States Constitution vests the power over state and local tax policy to the people in each state and their political leaders.[117] Except for two states,[118] a majority, and in many states, a substantial majority, of the people claim to have adopted the moral values embodied by Christianity or Judaism.[119] Citizens in the states have the power to insist that state and

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tax system should be followed by a panel of philosophers or ethicists who offer their views on tax equity").

116. *See id.* at 60 ("[F]airness is not in the end a question of economics. Neither an A+ in Economics 101, a PhD in mathematical economics nor a lifetime of study of the theory of political economy will reveal the one true answer. Fairness in taxation, like fairness of just about anything, involves ethical issues and value judgments that, by their nature, cannot be decisively resolved."). Slemrod and Bakija also argue that there is no clear relationship between the level of taxes and prosperity and economic growth when comparing industrialized countries. *Id.* at 115-19. Further, labor supply, saving, and job creation are generally unresponsive to tax policy. *Id.* at 126-44; Hamill, *supra* note 6, at 729-32 (claims that Bush tax cuts would promote economic growth unsupported by evidence).

117. U.S. CONST. amend. X ("The powers not delegated to the United States by the Constitution, nor prohibited by it to the states, are reserved to the states respectively, or to the people."). *See generally* Bruce P. Ely & Howard P. Walthall, Sr., *State Constitutional Limitations on Taxing and Spending: A Comparison of the Alabama Constitution of 1901 to Its Counterparts*, 33 CUMB. L. REV. 463 (2003) (discussing procedure for enacting tax laws in Alabama and other southern states as involving the governor, the legislature, and, in many instances, a direct vote of the people); Susan Pace Hamill, *Constitutional Reform in Alabama: A Necessary Step Towards Achieving a Fair and Efficient Tax Structure*, 33 CUMB. L. REV. 437, 441-47 (2003) (explaining the hurdles created by the Alabama state constitution in developing fair state and local taxation schemes and advocating for amendment).

118. Less than one-third of the population claims Judeo-Christian affiliations in Alaska (28%) and Hawaii (33%). HAMILL, *supra* note 7, at 15, 112. Because 83% of the 69% of the people classified as "Protestant" in Utah are members of the Church of Jesus Christ of Latter-Day Saints, the author recognizes that the treatment of Utah as a majority Judeo-Christian state raises additional issues, beyond the scope of this analysis. HAMILL, *supra* note 7, at 472.

119. From highest to lowest, the following percent of the population claiming Christian or Jewish affiliations (adding Protestant, Catholic, and Jewish affiliations) is: North Dakota (87%), South Carolina (87%), South Dakota (87%), Mississippi (86%), Alabama (85%), Tennessee (83%), Louisiana (82%), Texas (82%), Arkansas (81%), Nebraska (81%), North Carolina (80%), Georgia (79%), Wisconsin (79%), Florida (78%), Maryland (78%), Minnesota (78%), Oklahoma (78%), Virginia (78%), Connecticut (77%), Indiana (77%), Missouri (77%), Pennsylvania (77%), Rhode Island (77%), Illinois (76%), Iowa (76%), Kentucky (76%), Michigan (76%), Nevada (76%), New Mexico (76%), New Jersey (75%), West Virginia (75%), Wyoming (75%), New Hampshire (74%), New York (74%), Ohio (74%), Arizona (73%), Idaho (73%), Kansas (73%), Montana (73%), Massachusetts (71%), Maine (71%), California (69%), Colorado (69%), Vermont (68%), Delaware

local tax revenues fund reasonable opportunity under a moderately progressive model. This is because the First Amendment of the United States Constitution guarantees all Americans, including those practicing Christianity or Judaism, a constitutional right to support tax policy consistent with their moral values.[120] In addition, Christians and Jews enjoying greater levels of income and wealth have a moral obligation to support tax policy that imposes greater, and in some cases substantially greater, tax burdens on them than the present models failing to meet Judeo-Christian values.[121]

The facts documented in this Article raise unsettling questions as to whether our faith is truly genuine.[122] The huge gulf between the faith-based values most Americans claim to embrace and the degree to which state and local tax policy across the nation oppresses the poorest and most vulnerable people, while allowing the wealthy and upper middle-class households to avoid their fair share of the tax burden, suggests that people of faith across America may be inclined to avoid challenging unjust public policy if justice requires greater sacrifice from them. States that impose greater proportional burdens on the poorest households and lesser proportional burdens on the wealthiest households tend to have state and local tax policy that is more immoral than other states.[123]

(67%), Oregon (65%), and Washington (65%). HAMILL, *supra* note 7, at 363, 429, 440, 256, 3, 451, 189, 462, 36, 289, 352, 100, 526, 90, 211, 245, 385, 494, 145, 69, 267, 408, 418, 134, 156, 178, 233, 300, 330, 320, 515, 537, 310, 342, 374, 25, 123, 167, 278, 222, 200, 47, 59, 482, 80, 397, 505. It is reasonable to assume that most state political leaders are Christians or Jews. *See* Hamill, *supra* note 6, at 676 n.6 (almost all members of the U.S. Congress have a Judeo-Christian affiliation).

120. Hamill, *supra* note 6, at 677-80. State legislators and governors enjoy constitutional rights to make tax policy decisions motivated by personal religious moral values because numerous secular moral theories also support this tax policy. *Id.*; *see supra* note 110.

121. *See* Hamill, *supra* note 3, at 72 & nn.254-55; Hamill, *supra* note 6, at 701-10. In addition, state political leaders who claim to practice Christianity or Judaism have a moral obligation to support tax policy meeting Judeo-Christian values. *See* Hamill, *supra* note 3, at 76; Hamill, *supra* note 6, at 744-46, 749.

122. "'Facts are stubborn things . . . and whatever may be our wishes, our inclinations, or the dictums of our passions, they cannot alter the state of facts and evidence.'" DAVID MCCULLOUGH, JOHN ADAMS 68 (2001) (quoting John Adams).

123. *See supra* note 29. In addition to inputting the states in the first column according to their group classification, the research team input the states in the second column first according to each state's tax burden imposed on the wealthiest households and then according to each state's tax burden imposed the poorest households. *See supra* notes 49-50, 56, 65, 71, 83, 88, 97, 104; *infra* app. C. Both linear regression lines illustrate a strong correlation indicating that states with better tax policy tend to impose greater tax burdens on the wealthiest households and states with worse tax policy tend to impose greater tax burdens on the poorest households.

Protestants in particular appear to have some difficulty connecting their faith to the public policy surrounding them.[124]

The trends examining the relationship between greater concentrations of poverty and the degree to which state and local tax policy violates the moral principles of Judeo-Christian ethics are especially tragic. States with higher percentages of both the overall population and children in poverty tend to have state and local tax policy that is more immoral than states with less poverty.[125] Moreover, in states

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124. *See supra* note 29. In addition to inputting the states in the first column according to their group classification, the research team plugged the states in the second column according to the percentage claiming Protestant affiliations. The linear regression line illustrates a strong correlation indicating that states with worse tax policy tend to have a greater percentage of Protestants. From highest to lowest, the percent of the population claiming Protestant affiliation within the Foul Fifteen are: Mississippi (81%), Tennessee (77%), Arkansas (74%), Alabama (71%), Oklahoma (71%), North Carolina (69%), Utah (69%), South Dakota (62%), Idaho (58%), Texas (54%), Nevada (50%), Florida (49%), Colorado (45%), Washington (44%), and Arizona (43%). HAMILL, *supra* note 7, at 256, 451, 36, 3, 385, 352, 472, 440, 123, 462, 300, 90, 59, 505, 25. Within the Shameful Sixteen: Georgia (71%), Kentucky (62%), Missouri (58%), North Dakota (57%), Indiana (56%), Wyoming (56%), Louisiana (54%), Nebraska (54%), Iowa (53%), Michigan (52%), Kansas (52%), Pennsylvania (49%), Illinois (46%), New Mexico (36%), California (35%), and Hawaii (12%). *Id.* at 100, 178, 267, 363, 145, 537, 189, 289, 156, 233, 167, 408, 134, 330, 47, 112. Within the Shoddy Seven: Virginia (63%), Ohio (55%), Maryland (53%), Minnesota (52%), Wisconsin (50%), New Hampshire (38%), and Rhode Island (26%). *Id.* at 494, 374, 211, 245, 526, 310, 418. Within the Endeavoring Eight: South Carolina (80%), West Virginia (67%), Montana (51%), Oregon (51%), Connecticut (44%), New Jersey (34%), Massachusetts (25%), and Alaska (18%). *Id.* at 429, 515, 278, 397, 69, 320, 222, 15. Within the Front-Running Four: Delaware (57%), New York (31%), Vermont (30%), and Maine (25%). *Id.* at 80, 342, 482, 200.

125. *See supra* note 29. In addition to inputting the states in the first column according to their group classification, the research team input the states in the second column according to the percentage of the state's population in poverty and the state's child population in poverty. The linear regression line illustrates a strong correlation indicating that states with greater percentages of the overall population and children in poverty tend to have worse state and local tax policy. From highest to lowest, the percent of the population in poverty and percent of the child population in poverty within the Foul Fifteen are: Mississippi (19.8%, 29.2%); Texas (16.4%, 23.5%); Alabama (16%, 22.7%); Arkansas (15.6%, 23.8%); Tennessee (15.2%, 22.3%); Arizona (14.7%, 19.1%); Oklahoma (13.9%, 23.8%); North Carolina (13.8%, 19.8%); South Dakota (12%, 16.1%); Florida (11.4%, 17%); Colorado (10.4%, 15.3%); Nevada (10.4%, 13.4%); Washington (9.9%, 14.8%); Idaho (9.8%, 14.5%); and Utah (9.5%, 11.6%). Within the Shameful Sixteen: Louisiana (17.4%, 27.5%); New Mexico (17.1%, 25.3%); Kentucky (16.5%, 22.3%); Georgia (13.3%, 19.7%); Michigan (12.9%, 17.8%); California (12.9%, 17.7%); Kansas (12.2%, 15.1%); Missouri (11.7%, 18.2%); Indiana (11.6%, 17.4%); Illinois (11.5%, 16.8%); Pennsylvania (11.3%, 16.5%); North Dakota (10.8%, 12.4%); Iowa (10.8%, 13.2%); Wyoming (10.2%, 11.4%); Nebraska (9.7%, 13.8%); and Hawaii (8.8%, 10.7%). Within the Shoddy Seven: Ohio (12%, 18.3%); Rhode Island (11.3%, 14.9%); Wisconsin (10.9%, 14.3%); Maryland (9.3%, 9.3%); Virginia (9.1%, 11.7%); Minnesota (7.7%, 11.8%); New Hampshire (5.5%, 9%). Within the Endeavoring Eight: West Virginia (15%, 24.6%); Montana (13.8%, 16.6%); South Carolina (13.7%, 21.7%); Oregon (11.9%, 16.2%); Massachusetts (10.5%, 12%); Alaska (9.3%, 14.7%); Connecticut (9.1%, 10.7%); and New Jersey (7.9%, 11.5%). Within the Front-Running Four: New York (14.5%, 19.7%); Maine (11.5%, 16.7%); Delaware (9.2%, 15.3%); and Vermont (7.7%, 12.4%). STATE RANKINGS 2008 519, 521 (Kathleen O'Leary Morgan & Scott Morgan eds., 2008).

with higher concentrations of African-Americans in the population, there is some correlation between African-Americans being more disproportionately impacted by poverty and the degree to which state and local tax policy violates Judeo-Christian ethics.[126] These patterns raise the disturbing possibility that the overall population is less concerned about unjust state and local tax policy when there are greater concentrations of poor people and poor black people.

Almost ten years ago, when I first noticed Alabama's horrendous state and local tax policy, I assumed that most states were considerably fairer to low-income people, with a handful of other Southern states being exceptions. After completing my 2006 article morally condemning the Bush administration's first term tax cuts and starting a closer examination of state and local tax policy, I viewed the federal tax policy trends as well as the tax policy of perhaps as many as seventeen states as a cancer on the nation, growing but still contained.[127] In that article, I presented extensive evidence proving that "the discussion surrounding tax policy at the highest federal levels exalts private property rights above all other concerns, reflecting the values of objectivist ethics, a form of atheism that worships the individual."[128] I concluded that "[i]f

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126. The research team defined "higher concentration" as states with a black population above the national average of 12.8%, which are: Mississippi (37.1%), Louisiana (31.7%), Georgia (29.9%), Maryland (29.5%), South Carolina (29.0%), Alabama (26.3%), North Carolina (21.7%), Delaware (20.9%), Virginia (19.9%), New York (17.4%), Tennessee (16.9%), Arkansas (15.7%), Florida (15.8%), Illinois (15.0%), New Jersey (14.5%), and Michigan (14.3%). STATE RANKINGS 2008, *supra* note 125, at 465. The research team conducted two correlations that only included high concentration states. The strongest correlation (indicating that states with worse tax policy tend to have a higher percent of African-Americans in poverty) input in the first column the high concentration states according to their group classification and in the second column the percent of the black population in poverty. The strength of this correlation is similar to that of the poverty correlations. *See supra* note 125. When inputting into the second column the percent of the state's poverty population that is black, the correlation, while still present, became much less pronounced. Listed in order of highest to lowest black population, the percentage of the state's African-American population that is in poverty and percentage of the state's poverty population that is African-American is: Mississippi (33%; 63%), Louisiana (35%; 59%), Georgia (22%; 50%), Maryland (14%; 48%), South Carolina (25%; 54%), Alabama (30%; 50%), North Carolina (21.8%; 39.6%), Delaware (17.5%; 37.7%), Virginia (18%; 38%), New York (23.6%; 26.5%), Tennessee (24%; 30%), Arkansas (32%; 32.6%), Florida (24%; 29%), Illinois (24.7%; 35.8%), New Jersey (17.5%; 28.6%), and Michigan (24%; 33.1%). HAMILL, *supra* note 7, at 257, 190, 101, 212, 430, 4, 353, 81, 495, 343, 452, 37, 91, 135, 321, 234.

127. At that time I relied on an extensive report by *Governing Magazine*, which in the areas of adequacy of revenues and fairness to taxpayers gave eleven and six states, respectively, the lowest rating (including Alabama). Katherine Barrett et al., *The Way We Tax: A 50-State Report*, GOV. MAG., Feb. 2003, at 20, *available at* http://www.governing.com/gpp/2003/gp3intro.htm (follow "State grades at a glance" hyperlink for the breakdown of individual ranking).

128. Susan Pace Hamill, *They're a Moral Obligation: Religious and Ethical Arguments for Progressive Taxation*, *in* 10 EXCELLENT REASONS NOT TO HATE TAXES 22, 27 (Stephanie

the moral compass of our nation, as evidenced by our obsession with low-sacrifice issues and our allowing the morally offensive tax policy trends continues on this path, the biblical message promises that as a nation, we will decline and ultimately fail."[129]

After conducting intense research leading to this Article, I have come to the alarming conclusion that Alabama's state and local tax policy broadly represents the rule rather than the exception. The cancer of horrendously immoral state and local tax policy has metastasized all over the country, including the Northern regions, rendering the warnings of my 2006 article much more urgent.[130] The empirical evidence indicates that state and local tax policy is moving in the wrong direction.[131] When viewing the states collectively, forty out of the fifty states are more regressive than they were five years ago.[132] In eleven

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Greenwood ed., 2007) (essay summarizing evidence and conclusions in Hamill, *supra* note 6, at 735-44, 746).

129. Hamill, *supra* note 6, at 758.

130. *See* David Cay Johnston, *Introduction* to 10 EXCELLENT REASONS NOT TO HATE TAXES, *supra* note 128, at 9 (arguing persuasively that "[w]ithout a principled tax system America will wither. Let us do our best to ensure the day never comes when, as with the first American government, our tax system destroys what we have. Let us work to ensure as best we can that students will never read a history text that begins with the words 'The United States of America was . . .'").

131. Only ten states are less regressive than they were five years ago. The difference between the tax burden of the poorest and wealthiest households five years ago for these states, listed from most to least regressive, was: Tennessee (11.7%, 3.4%: 8.3% gap), Michigan (13.3%, 6.7%: 6.6% gap), New Hampshire (8.1%, 2.4%: 5.7% gap), Indiana (11.7%, 6.3%: 5.4% gap), New Jersey (12.5%, 8.4%: 4.1% gap), Utah (11.5%, 7.6%: 3.9% gap), North Dakota (10.2%, 6.5%: 3.7% gap), New York (12.7%, 9.1%: 3.6% gap), Iowa (10.6%, 7.9%: 2.7% gap), and Massachusetts (9.3%, 6.8%: 2.5% gap). MCINTYRE ET AL., *supra* note 34, at 60, 74, 44, 76, 104, 84, 80, 46, 58. The difference between the tax burden of the poorest and wealthiest households five years ago, *supra*, as compared to the most recent study, *infra* app. C, listed in order from greatest to least decrease in the level of regressivity, is as follows: New York (3.6%, -1.4%: 5.0% decrease); New Jersey (4.1%, 2.5%: 1.6% decrease); North Dakota (3.7%, 2.1%: 1.6% decrease); Michigan (6.6%, 5.1%: 1.5% decrease); New Hampshire (5.7%, 4.8%: 0.9% decrease); Tennessee (8.3%, 7.6%: 0.7% decrease); Massachusetts (2.5%, 2.0%: 0.5% decrease); Indiana (5.4%, 5.1%: 0.3% decrease); Utah (3.9%, 3.8%: 0.1% decrease); and Iowa (2.7%, 2.6%: 0.1% decrease). *See infra* app. C.

132. *See infra* note 133 (eleven states are at least two percentage points more regressive than they were five years ago). In twenty-nine states, the difference between the tax burden of the poorest and wealthiest households five years ago, listed from most to least regressive was: Washington (17.6%, 3.3%: 14.3% gap), Florida (14.4%, 3.0%: 11.4% gap), Texas (11.4%, 3.5%: 7.9% gap), Illinois (13.1%, 5.8%: 7.3% gap), Pennsylvania (11.4%, 4.8%: 6.6% gap), Nevada (8.3%, 2.0%: 6.3% gap), Arizona (12.5%, 6.6%: 5.9% gap), Alabama (10.6%, 4.9%: 5.7% gap), Louisiana (11.5%, 6.0%: 5.5% gap), Rhode Island (13%, 8.6%: 4.4% gap), Connecticut (10.3%, 6.4%: 3.9% gap), Colorado (9.9%, 6.1%: 3.8% gap), Kansas (11.5%, 8.0%: 3.5% gap), Mississippi (10%, 6.9%: 3.1% gap), Missouri (10%, 7.4%: 2.6% gap), Virginia (9.1%, 7.0%: 2.1% gap), Kentucky (9.8%, 7.8%: 2.0% gap), Maryland (9.4%, 7.6%: 1.8% gap), North Carolina (10.7%, 8.9%: 1.8% gap), Minnesota (10.5%, 9.3%: 1.2% gap), Idaho (9.7%, 8.7%: 1.0% gap), Nebraska (10.2%, 9.3%: 0.9% gap), California (11.3%, 10.6%: 0.7% gap), West Virginia (9.3%, 8.7%: 0.6% gap), Oregon (9.4%,

states, the gap between the tax burden borne by the poorest and wealthiest households has grown by two percentage points or more.[133]

Many commentators fear that, as a nation, we risk losing significant economic and political ground.[134] A great deal of evidence indicates that failing to adequately fund education hampers economic growth and

8.9%: 0.5% gap), Maine (10.0%, 9.7%: 0.3% gap), Vermont (10.0%, 9.7%: 0.3% gap), South Carolina (7.9%, 7.7%: 0.2% gap), and Montana (6.1%, 7.2%: -1.1% gap). MCINTYRE, *supra* note 34, at 110, 34, 102, 42, 92, 72, 20, 16, 52, 94, 28, 26, 48, 64, 66, 108, 50, 56, 82, 62, 40, 70, 24, 112, 90, 54, 106, 96, 68. In these twenty-nine states the difference between the tax burden of the poorest and wealthiest households under the most recent study, described *infra* app. C, as compared to such difference five years ago, *supra*, listed from greatest to least increase in the degree of regressivity is: Colorado (5.6%, 3.8%: 1.8% increase); Maryland (3.5%, 1.8%: 1.7% increase); Vermont (1.9%, 0.3%: 1.6% increase); California (2.3%, 0.7%: 1.6% increase); Arizona (7.4%, 5.9%: 1.5% increase); Minnesota (2.6%, 1.2%: 1.4% increase); Nevada (7.6%, 6.3%: 1.3% increase); Nebraska (2.1%, 0.9%: 1.2% increase); Washington (15.4%, 14.3%: 1.1% increase); Missouri (3.6%, 2.6%: 1.0% increase); Oregon (1.5%, 0.5%: 1.0% increase); Mississippi (4.1%, 3.1%: 1.0% increase); North Carolina (2.7%, 1.8%: 0.9% increase); Virginia (2.9%, 2.1%: 0.8% increase); Connecticut (4.6%, 3.9%: 0.7% increase); Maine (0.9%, 0.3%: 0.6% increase); Pennsylvania (7.2%, 6.6%: 0.6% increase); Kansas (4.1%, 3.5%: 0.6% increase); Alabama (6.2%, 5.7%: 0.5% increase); Montana (-0.6%, -1.1%: 0.5% increase); Rhode Island (4.9%, 4.4%: 0.5% increase); Idaho (1.5%, 1%: 0.5% increase); Kentucky (2.5%, 2%: 0.5% increase); Texas (8.3%, 7.9%: 0.4% increase); Illinois (7.7%, 7.3%: 0.4% increase); South Carolina (0.5%, 0.2%: 0.3% increase); Louisiana (5.7%, 5.5%: 0.2% increase); Florida (11.6%, 11.4%: 0.2% increase); and West Virginia (0.7%, 0.6%: 0.1% increase). *See infra* app. C.

133. The difference between the tax burden of the poorest and wealthiest households five years ago, listed from most to least regressive, was: South Dakota (10%, 2.3%: 7.7% gap); Wyoming (7.6%, 1.7%: 5.9% gap); Hawaii (12.6%, 8%: 4.6% gap); Georgia (11.9%, 7.5%: 4.4% gap); Oklahoma (12.0%, 7.9%: 4.1% gap); New Mexico (12.1%, 8.7%: 3.4% gap); Arkansas (10.7%, 7.8%: 2.9% gap); Wisconsin (10.2%, 8.1%: 2.1% gap); Ohio (11.0%, 9.7%: 1.3% gap); Alaska (3.8%, 2.8%: 1.0% gap); and Delaware (4.7%, 6.9%: -2.2% gap). MCINTYRE, *supra* note 34, at 98, 116, 38, 36, 88, 78, 22, 114, 86, 18, 30. The difference between the tax burden of the poorest and wealthiest households under the most recent study, described *infra* app. C, as compared to such difference five years, listed from greatest to least increase in the degree of regressivity, is as follows: Wyoming (10.2%, 5.9%: 4.3% increase); Oklahoma (7.0%, 4.1%: 2.9% increase); Delaware (0.6%, -2.2%: 2.8% increase); Wisconsin (4.8%, 2.1%: 2.7% increase); Alaska (3.3%, 1.0%: 2.3% increase); Ohio (3.6%, 1.3%: 2.3% increase); Arkansas (5.1%, 2.9%: 2.2% increase); New Mexico (5.6%, 3.4%: 2.2% increase); South Dakota (9.8%, 7.7%: 2.1% increase); Hawaii (6.6%, 4.6%: 2.0% increase); and Georgia (6.4%, 4.4%: 2.0% increase). MCINTYRE, *supra* note 34, at 116, 88, 30, 114, 18, 86, 22, 78, 98, 38, 36; *see infra* app. C.

134. Utku Cakirozer, *Talking About What Ails America*, L.A. TIMES, May 23, 2008, at E12 (discussing signs of other nations threatening to surpass the United States); Editorial, *Unhappy America*, ECONOMIST, July 26, 2008, at 15 (same); Kent Hoover, *Bill Gates: U.S. at Risk of Losing Status as Global Leader*, WASH. BUS. J., Mar. 12, 2008, *available at* http://washington.bizjournals.com/washington/stories/2008/03/10/daily31.html (testimony of Bill Gates before the House Science Committee expressing concern that America's position as a global leader in innovation will decline); Fareed Zakaria, *The Future of American Power: How America Can Survive the Rise of the Rest*, FOREIGN AFFAIRS, May-June 2008, at 18-19, 29 (discussing challenges faced by the United States in light of the rise of China and India and others in the global economy).

prosperity.[135] When compared to other industrialized countries, educational performance in the United States is well below average and is getting worse.[136] Moreover, at least one study illustrates that within the United States there are vastly different ranges of educational performance. Students from high income families, especially whites, perform near the top of the world, while students from poor families, especially African-Americans and other minorities, perform near the bottom.[137] In order for the United States to remain a prosperous leader of the free world, voters must insist that our political leaders support public policy that invests in the education of all of the people, not just the wealthy and powerful.[138] Faith-inspired tax policy is one of the most important steps toward achieving this goal.

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135. *See* JOSEPH E. STIGLITZ, GLOBALIZATION AND ITS DISCONTENTS 59 (2002) (arguing that education is necessary for entrepreneurial acumen to generate new firms and jobs associated with economic growth); Robert J. Barro, *Human Capital and Growth*, 91 AM. ECON. REV. 12, 16-17 (2001) (concluding that both quantity and quality of education are positively correlated with economic growth, with quality being more important). The evidence also suggests that states with worse tax policy enjoy lower per capita gross state products. *See supra* note 29. In addition to inputting the states in the first column according to their group classification, the research team input the states in the second column according to its gross state product. The linear regression line illustrates a significant correlation indicating that states with worse tax policy tend to have lower gross state products.

136. *See* ORG. FOR ECON. CO-OPERATION & DEV. ("OECD"), EDUCATION AT A GLANCE 2006: HIGHLIGHTS 14 chart A4.1 (2006) (demonstrating that the United States was only twenty-fourth out of twenty-nine OECD countries in a distribution of student performance on the OECD 2003 Programme for International Student Assessment ("PISA") mathematics scale); OECD, PISA, 1 PISA 2006: SCIENCE COMPETENCIES FOR TOMORROW'S WORLD 318 fig.6.20(b) (2007) (listing the United States as only twenty-fourth out of thirty OECD countries in a distribution of student performance on OECD 2006 PISA mathematics scale). Between 2003 and 2006, the mean score for fifteen-year-old mathematics performance in the United States decreased approximately nine points, making it one of nine OECD countries with statistically significant performance decreases over that period of time. *Id.* at 319 fig.6.21.

137. David C. Berliner, *Our Impoverished View of Educational Research*, 108 TCHRS. C. REC. 949, 966 (2006) (upper income students of all races scored significantly above the international average in mathematics, literacy, and science, while lower income students of all races scored significantly below the international average). Berliner also notes that white students at all income levels scored significantly above the international average while African-American and other minority students at all income levels scored significantly below the international average. *Id.* at 963-66; *see also* Mathis, *supra* note 19, at 213 (describing education performance in the United States as an "average of extremes").

138. *See, e.g.*, Erik Eckholm, *Study Says Education Gap Could Further Limit Poor*, N.Y. TIMES, Feb. 20, 2008, at A14 (scholars at the Brookings Institution assert that widening gaps in higher education between wealthy and poor, as well as whites and minorities, will lead to less opportunity); Bob Herbert, Op-Ed., *Our Crumbling Foundation*, N.Y. TIMES, Apr. 5, 2007, at A19 (discussing the need to invest major tax dollars in the infrastructure, including education, of the United States); Hoover, *supra* note 134 (United States "must improve math and science education . . . . [and] insist on higher standards in K-12 education"); Edward P. Lazear & Katherine Baicker, *America at Work*, WALL ST. J., May 8, 2006, at A18 (investment in education of all

Tax policy is one of most difficult public policy issues to address because it requires recalcitrant and resentful people to pay some of their hard-earned money towards the greater good of funding civilization. Most people, especially the wealthy and powerful, will do everything they can to minimize their tax burden. In all fifty states, the wealthiest citizens are not remotely paying their fair share of the state and local tax burden, which results in unacceptably oppressive burdens on the poor and the lower middle classes, as well as inadequate levels of revenues.[139] In my 2006 article I concluded:

> Because of the human tendency to succumb to greed, if left to its own inertia, tax policy will gravitate towards the atheistic values of objectivist ethics with . . . tragic consequences . . . . [and] [o]nly a solid, faith-inspired moral awakening has a chance of defeating these powerful forces of greed currently threatening our long-term survival.[140]

Now, more than ever, I believe this observation is true—without the spiritual strength that only faith can provide, we will not be able to break free of our greed; feeding the metastasized cancer of immoral state and local tax policy.

However, despite the evidence painting a bleaker nationwide state and local tax policy picture than I ever imagined, I still have hope for the future. Although until recently moral values based on faith have not been part of the public debate as to what constitutes fair tax policy,[141] the

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Americans is very important to help the economy grow more quickly); Zakaria, *supra* note 134, at 32 (noting that the problem with primary and secondary education in the United States is the wide variation in access to a good education, with poor and minority students scoring well below average, and "[t]his will, over time, translate into a competitiveness problem, because if the United States cannot educate and train a third of the working population to compete in a knowledge economy, this will drag down the country").

139. The research team found a significant correlation between higher overall state and local tax burdens borne by the poorest households and lower burdens borne by the wealthiest households and the severity of the state's overall regressivity as measured by the difference between those two. Using the Microsoft Excel 2007 program, the research team input the states in the first column according to their regressivity groupings, and input the states in the second column according to their overall tax burden on the poorest and wealthiest households. *See supra* notes 29, 43, 49-50, 56, 65, 71, 83, 88, 97, 104. The linear regression line illustrates a significant correlation indicating that states with more regressive tax policies tend to have higher burdens on the poorest households and lower burdens on the wealthiest households.

140. *See* Hamill, *supra* note 6, at 763.

141. *See* Johnston, *supra* note 2, at C3 ("Until Professor Hamill focused on fiscal policies in light of Judeo-Christian moral principles, most scholarly work on religion and taxes was largely devoted to the issue of tax evasion."); Murray, *supra* note 4, at A8 (identifying religious fervor as setting off a tax revolt in Alabama sparked by the argument that the structure violates Judeo-Christian ethics, and "Mr. Riley credit[ing] Ms. Hamill with bringing the churches into the tax

realization that Judeo-Christian moral principles speak to tax policy, as well as other public policy supporting the common good, is starting to catch on.[142] In May of 2003, in response to the charge that Alabama's state and local tax policy violates Judeo-Christian ethics, Governor Bob Riley put forth an enormous tax reform proposal.[143] Although his proposal was defeated, it has been described as "one of the most important political stories in many years and, just perhaps, has planted a seed that will only grow in the future."[144] Facts documenting the injustice of state and local tax policy, combined with committed people who live in and care about their state demanding reform on moral grounds, is powerful indeed. Thomas P. ("Tip") O'Neill, a long-time

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debate"). *But see* JOEL SLEMROD & JON BAKIJA, TAXING OURSELVES: A CITIZEN'S GUIDE TO THE GREAT DEBATE OVER TAX REFORM 53 (1996) (first edition implicitly recognizes tax policy can be evaluated by faith-based ethics in statement "any panel of economists offering their opinions on the best tax system should be followed by a panel of philosophers or *theologians* who offer their views on the ethics of tax progressivity") (emphasis added). Although subsequent editions replaced the word "theologians" with the word "ethicists" because moral theologians are considered to be a particular type of ethicist, Slemrod and Bakija presumably still recognize that faith-based ethics is relevant in tax policy debates, at least among people who claim to follow a religious faith.

142. *See* RONALD J. SIDER, JUST GENEROSITY 125-130, 139, 168, 258 (2nd ed. 2007) (explicitly recognizing a significant role of tax policy in fostering justice for the poor); JIM WALLIS, GOD'S POLITICS 241-42 (2005) (stating that "[b]udgets are moral documents" in the context of criticizing the Bush administration's low priority for items helping the poor); Adam S. Chodorow, *Biblical Tax Systems and the Case for Progressive Taxation*, 23 J.L. & RELIGION 51, 65-68 (2007) (examining in detail ancient sources interpreting the Jewish tithe and concluding that the tithe cannot be invoked to support flat tax structures); UNITED METHODIST CHURCH PROCEEDINGS OF THE 2004 GENERAL CONFERENCE: PETITION 41101 (May 8, 2004), http://archives.umc.org/uploads/documents/Gen_Conf_Plenary_5_6.pdf (urging all United Methodist conferences to work toward ensuring their state and local tax laws of their particular state meet the moral principles of Judeo-Christian ethics as articulated by Hamill, *supra* note 3, at 54); *see also* Electa Draper, *Psalm 1040: Prof Urges a Fairer Tax*, DENVER POST, Jan. 24, 2008, at A1 (reporting that some lawmakers are trying to incorporate biblical standards into tax laws); Dolores W. Gregory, *Alabama Law Professor Uses Her Bible as a Roadmap for Analyzing, Correcting Injustice in State and Local Tax Policy*, BNA MULTISTATE TAX REP., Feb. 22, 2008, at 75 (noting states' interest in how their tax policies compare with Alabama's, in the context of Judeo-Christian ethics); Bob Kemper, *This Isn't Your Father's Moral Majority*, ATLANTA J.-CONST., Jan. 22, 2006, at A7; Tom Krattenmaker, *A Model of Faith*, USA TODAY, June 5, 2006, at A13 (discussing the work of evangelical leader Rick Warren as broadening faith-based concerns to include the poor and AIDS victims); Peggy Fletcher Stack, *Jesus and the Tax Man*, SALT LAKE TRIB., Apr. 14, 2006, at C1 (observing the libertarian notion that taxes are inherently immoral).

143. For a thorough discussion of the details of Governor Riley's tax reform proposal and the reasons for its defeat, see Susan Pace Hamill, *The Book That Could Change Alabama*, 56 ALA. L. REV. 219, 237-38 (2004) (reviewing HARVEY H. JACKSON III, INSIDE ALABAMA: A PERSONAL HISTORY OF MY STATE (2004)) and Susan Pace Hamill, *A Tale of Two Alabamas*, 58 ALA. L. REV. 1103, 1133-38 (2007) (reviewing WAYNE FLYNT, ALABAMA IN THE TWENTIETH CENTURY (2004)).

144. WALLIS, *supra* note 142, at 245; *see also* HAMILL, *supra* note 7, at xxxii (describing modest improvements made to Alabama's income tax structure in 2007, such as raising the exemption level from $4600 to $12,500 for a family of four).

speaker of the House of Representatives, who for many years supported public policy sensitive to needs of the poor and middle classes, once said: "all politics is local."[145] If this is true, which I believe it is, then we have a chance of remedying the horrendous condition of the state and local tax policy plaguing most states. If this spark of moral awakening truly catches fire at the grassroots level in individual states, then vigorous faith-inspired efforts by political and religious leaders, as well as ordinary citizens in those states, can produce exemplary tax policy that not only meets Judeo-Christian moral principles, but also serves as an example for the rest of the nation and the world.[146]

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145. Martin Tolchin, *Thomas P. O'Neill Jr., a Democratic Power in the House for Decades, Dies at 81*, N.Y. TIMES, Jan. 7, 1994, at A21 (describing O'Neill's political goals as protecting "the working people, the poor, the needy, the unemployed, the sick and the disinherited," and the context of his statement "all politics is local").

146. *See* Susan Pace Hamill, *To See Tax and Budget Policy as a Vehicle of God's Justice*, *in* PRAYERS FOR THE NEW SOCIAL AWAKENING 70-71 (Christian Iosso & Elizabeth Hinson-Hasty eds., 2008). My next project will be a book, tentatively titled FAITH AND FAIR TAXATION, in which I will take my case arguing for faith-inspired tax policy to the American public.

APPENDIX A TABLE 1
2006 AVERAGE PER PUPIL K-12 SCHOOL SPENDING

| State | Group | Average Per Pupil K-12 School Spending* |
|---|---|---|
| **Alabama** | **Foul Fifteen** | $7,646 |
| **Arizona** | **Foul Fifteen** | $6,472 |
| **Arkansas** | **Foul Fifteen** | $7,927 |
| **Colorado** | **Foul Fifteen** | $8,057 |
| **Florida** | **Foul Fifteen** | $7,759 |
| **Nevada** | **Foul Fifteen** | $7,345 |
| **Oklahoma** | **Foul Fifteen** | $6,961 |
| **South Dakota** | **Foul Fifteen** | $7,651 |
| **Tennessee** | **Foul Fifteen** | $6,883 |
| **Texas** | **Foul Fifteen** | $7,561 |
| **Washington** | **Foul Fifteen** | $7,830 |
| **Idaho** | **Foul Fifteen** | $6,440 |
| **Mississippi** | **Foul Fifteen** | $7,221 |
| **North Carolina** | **Foul Fifteen** | $7,388 |
| **Utah** | **Foul Fifteen** | $5,437 |
| **California** | **Shameful Sixteen** | $8,486 |
| **Iowa** | **Shameful Sixteen** | $8,360 |
| **Kansas** | **Shameful Sixteen** | $8,392 |
| **Kentucky** | **Shameful Sixteen** | $7,662 |
| **Missouri** | **Shameful Sixteen** | $8,107 |
| **Nebraska** | **Shameful Sixteen** | $8,736 |
| **North Dakota** | **Shameful Sixteen** | $8,603 |
| **Georgia** | **Shameful Sixteen** | $8,565 |
| **Hawaii** | **Shameful Sixteen** | $9,876 |
| **Illinois** | **Shameful Sixteen** | $9,149 |
| **Indiana** | **Shameful Sixteen** | $8,793 |
| **Louisiana** | **Shameful Sixteen** | $8,402 |
| **Michigan** | **Shameful Sixteen** | $9,572 |
| **New Mexico** | **Shameful Sixteen** | $8,086 |
| **Pennsylvania** | **Shameful Sixteen** | $11,028 |
| **Wyoming** | **Shameful Sixteen** | $11,197 |
| **Maryland** | **Shoddy Seven** | $10,670 |
| **Minnesota** | **Shoddy Seven** | $9,138 |
| **New Hampshire** | **Shoddy Seven** | $10,079 |
| **Ohio** | **Shoddy Seven** | $9,598 |
| **Rhode Island** | **Shoddy Seven** | $11,769 |
| **Virginia** | **Shoddy Seven** | $9,447 |
| **Wisconsin** | **Shoddy Seven** | $9,970 |
| **Alaska** | **Endeavoring Eight** | $11,460 |
| **Connecticut** | **Endeavoring Eight** | $12,323 |
| **Massachusetts** | **Endeavoring Eight** | $11,981 |
| **New Jersey** | **Endeavoring Eight** | $14,630 |
| **Montana** | **Endeavoring Eight** | $8,581 |
| **Oregon** | **Endeavoring Eight** | $8,545 |
| **South Carolina** | **Endeavoring Eight** | $8,091 |
| **West Virginia** | **Endeavoring Eight** | $9,352 |
| **Delaware** | **Front-Running Four** | $11,633 |
| **Maine** | **Front-Running Four** | $10,586 |
| **New York** | **Front-Running Four** | $14,884 |
| **Vermont** | **Front-Running Four** | $12,614 |

**See* GOV'TS DIV., *supra* note 89, at 8 tbl.8.

APPENDIX A TABLE 2
2006 AVERAGE PER PUPIL K-12 SCHOOL SPENDING IN HIGH POVERTY DISTRICTS

| State | Group | Average Per Pupil K-12 School Spending in High Poverty Districts* | Average Per Pupil K-12 School Spending** | Differential in Funding for High and Low Poverty Districts*** |
|---|---|---|---|---|
| **Alabama** | **Foul Fifteen** | $7,493 | $7,646 | –$306 |
| **Arizona** | **Foul Fifteen** | $6,394 | $6,472 | –$157 |
| **Arkansas** | **Foul Fifteen** | $8,137 | $7,927 | $420 |
| **Colorado** | **Foul Fifteen** | $7,929 | $8,057 | –$256 |
| **Florida** | **Foul Fifteen** | $7,910 | $7,759 | $301 |
| **Nevada** | **Foul Fifteen** | | $7,345 | |
| **Oklahoma** | **Foul Fifteen** | $7,108 | $6,961 | $294 |
| **South Dakota** | **Foul Fifteen** | $7,569 | $7,651 | –$165 |
| **Tennessee** | **Foul Fifteen** | $7,139 | $6,883 | $512 |
| **Texas** | **Foul Fifteen** | $7,444 | $7,561 | –$235 |
| **Washington** | **Foul Fifteen** | $8,050 | $7,830 | $440 |
| **Idaho** | **Foul Fifteen** | $6,145 | $6,440 | –$591 |
| **Mississippi** | **Foul Fifteen** | $7,188 | $7,221 | –$67 |
| **North Carolina** | **Foul Fifteen** | $7,343 | $7,388 | –$90 |
| **Utah** | **Foul Fifteen** | $5,851 | $5,437 | $827 |
| **California** | **Shameful Sixteen** | $8,786 | $8,486 | $599 |
| **Iowa** | **Shameful Sixteen** | $8,390 | $8,360 | $59 |
| **Kansas** | **Shameful Sixteen** | $8,332 | $8,392 | –$120 |
| **Kentucky** | **Shameful Sixteen** | $8,115 | $7,662 | $906 |
| **Missouri** | **Shameful Sixteen** | $8,037 | $8,107 | –$141 |
| **Nebraska** | **Shameful Sixteen** | $9,006 | $8,736 | $540 |
| **North Dakota** | **Shameful Sixteen** | $8,490 | $8,603 | –$226 |
| **Georgia** | **Shameful Sixteen** | $8,900 | $8,565 | $669 |
| **Hawaii** | **Shameful Sixteen** | | $9,876 | |
| **Illinois** | **Shameful Sixteen** | $8,282 | $9,149 | –$1,735 |
| **Indiana** | **Shameful Sixteen** | $9,221 | $8,793 | $856 |
| **Louisiana** | **Shameful Sixteen** | | $8,402 | |
| **Michigan** | **Shameful Sixteen** | $9,580 | $9,572 | $16 |
| **New Mexico** | **Shameful Sixteen** | $8,370 | $8,086 | $567 |
| **Pennsylvania** | **Shameful Sixteen** | $10,452 | $11,028 | –$1,153 |
| **Wyoming** | **Shameful Sixteen** | $9,801 | $11,197 | –$2,792 |
| **Maryland** | **Shoddy Seven** | $10,377 | $10,670 | –$586 |
| **Minnesota** | **Shoddy Seven** | $10,088 | $9,138 | $1,899 |
| **New Hampshire** | **Shoddy Seven** | $9,248 | $10,079 | –$1,662 |
| **Ohio** | **Shoddy Seven** | $10,298 | $9,598 | $1,399 |
| **Rhode Island** | **Shoddy Seven** | $12,011 | $11,769 | $484 |
| **Virginia** | **Shoddy Seven** | $9,171 | $9,447 | –$553 |
| **Wisconsin** | **Shoddy Seven** | $9,758 | $9,970 | –$424 |
| **Alaska** | **Endeavoring Eight** | $13,458 | $11,460 | $3,995 |
| **Connecticut** | **Endeavoring Eight** | $12,787 | $12,323 | $928 |
| **Massachusetts** | **Endeavoring Eight** | $12,304 | $11,981 | $646 |
| **New Jersey** | **Endeavoring Eight** | $16,060 | $14,630 | $2,859 |
| **Montana** | **Endeavoring Eight** | $8,608 | $8,581 | $53 |
| **Oregon** | **Endeavoring Eight** | $8,961 | $8,545 | $832 |
| **South Carolina** | **Endeavoring Eight** | $8,326 | $8,091 | $469 |
| **West Virginia** | **Endeavoring Eight** | $9,341 | $9,352 | –$23 |
| **Delaware** | **Front-Running Four** | $11,858 | $11,633 | $450 |
| **Maine** | **Front-Running Four** | $10,370 | $10,586 | –$433 |
| **New York** | **Front-Running Four** | $13,253 | $14,884 | –$3,263 |
| **Vermont** | **Front-Running Four** | $12,446 | $12,614 | –$336 |

**See supra* note 29 (Average Per Pupil K-12 School Spending in High Poverty Districts = Average Per Pupil K-12 School Spending + 1/2 (Differentiate in Funding for High and Low Poverty Districts)).
***See supra* app. A, tbl.1.
****See infra* app. A, tbl.3.

APPENDIX A TABLE 3
DIFFERENTIAL IN AVERAGE PER PUPIL SCHOOL FUNDING FOR HIGH AND LOW POVERTY DISTRICTS

| State | Group | Differential in Funding for High and Low Poverty Districts* |
|---|---|---|
| **Alabama** | **Foul Fifteen** | –$306 |
| **Arizona** | **Foul Fifteen** | –$157 |
| **Arkansas** | **Foul Fifteen** | $420 |
| **Colorado** | **Foul Fifteen** | –$256 |
| **Florida** | **Foul Fifteen** | $301 |
| **Nevada**** | **Foul Fifteen** | |
| **Oklahoma** | **Foul Fifteen** | $294 |
| **South Dakota** | **Foul Fifteen** | –$165 |
| **Tennessee** | **Foul Fifteen** | $512 |
| **Texas** | **Foul Fifteen** | –$235 |
| **Washington** | **Foul Fifteen** | $440 |
| **Idaho** | **Foul Fifteen** | –$591 |
| **Mississippi** | **Foul Fifteen** | –$67 |
| **North Carolina** | **Foul Fifteen** | –$90 |
| **Utah** | **Foul Fifteen** | $827 |
| **California** | **Shameful Sixteen** | $599 |
| **Iowa** | **Shameful Sixteen** | $59 |
| **Kansas** | **Shameful Sixteen** | –$120 |
| **Kentucky** | **Shameful Sixteen** | $906 |
| **Missouri** | **Shameful Sixteen** | –$141 |
| **Nebraska** | **Shameful Sixteen** | $540 |
| **North Dakota** | **Shameful Sixteen** | –$226 |
| **Georgia** | **Shameful Sixteen** | $669 |
| **Hawaii***** | **Shameful Sixteen** | |
| **Illinois** | **Shameful Sixteen** | –$1,735 |
| **Indiana** | **Shameful Sixteen** | $856 |
| **Louisiana****** | **Shameful Sixteen** | |
| **Michigan** | **Shameful Sixteen** | $16 |
| **New Mexico** | **Shameful Sixteen** | $567 |
| **Pennsylvania** | **Shameful Sixteen** | –$1,153 |
| **Wyoming** | **Shameful Sixteen** | –$2,792 |
| **Maryland** | **Shoddy Seven** | –$586 |
| **Minnesota** | **Shoddy Seven** | $1,899 |
| **New Hampshire** | **Shoddy Seven** | –$1,662 |
| **Ohio** | **Shoddy Seven** | $1,399 |
| **Rhode Island** | **Shoddy Seven** | $484 |
| **Virginia** | **Shoddy Seven** | –$553 |
| **Wisconsin** | **Shoddy Seven** | –$424 |
| **Alaska** | **Endeavoring Eight** | $3,995 |
| **Connecticut** | **Endeavoring Eight** | $928 |
| **Massachusetts** | **Endeavoring Eight** | $646 |
| **New Jersey** | **Endeavoring Eight** | $2,859 |
| **Montana** | **Endeavoring Eight** | $53 |
| **Oregon** | **Endeavoring Eight** | $832 |
| **South Carolina** | **Endeavoring Eight** | $469 |
| **West Virginia** | **Endeavoring Eight** | –$23 |
| **Delaware** | **Front-Running Four** | $450 |
| **Maine** | **Front-Running Four** | –$433 |
| **New York** | **Front-Running Four** | –3,263 |
| **Vermont** | **Front-Running Four** | –$336 |

**See supra* note 29; ARROYO, *supra* note 31, at 6 tbl.5; Christina Theokas, The Educ. Trust, Update on Poverty Funding Gap Amounts (Feb. 2009) (data analysis on file with Hofstra Law Review and forthcoming in study update from the Education Trust). The above figures represent the difference between the average per pupil spending in the richest quartile of school districts and the average per pupil spending in the poorest quartile of school districts. A negative number indicates that fewer dollars were provided to high poverty school districts, while a positive number indicates that more dollars were provided to high poverty school districts.
** Nevada does not have a figure for differential in average per pupil school funding because nearly ¾ of the state's student population are found in one county (Clark County, which includes Las Vegas), making it difficult to have a valid measurement of high and low poverty districts (this figure was thus not reported by the Education Trust in their report update).
*** Hawaii does not have a figure for differential in average per pupil school funding because the state has only one school district. ARROYO, *supra* note 31, at 2.
**** Louisiana does not have a figure for differential in average per pupil school funding because the 2006 data for Louisiana is anomalous due to the effects of Hurricane Katrina (this figure was thus not reported by the Education Trust in their report update). Theokas, *supra*.

APPENDIX B TABLE 1
2006 PER CAPITA STATE AND LOCAL TAX REVENUE

| State | Group | Per Capita State and Local Tax Revenue* | State and Local Tax Revenue (in thousands)** | State and Local Tax Revenue*** | Estimated Population**** |
|---|---|---|---|---|---|
| **Alabama** | **Foul Fifteen** | $2,782 | $12,768,354 | $12,768,354,000 | 4,590,240 |
| **Arizona** | **Foul Fifteen** | $3,234 | $19,940,354 | $19,940,354,000 | 6,165,689 |
| **Arkansas** | **Foul Fifteen** | $3,114 | $8,747,018 | $8,747,018,000 | 2,809,111 |
| **Colorado** | **Foul Fifteen** | $3,614 | $17,223,540 | $17,223,540,000 | 4,766,248 |
| **Florida** | **Foul Fifteen** | $3,693 | $66,695,224 | $66,695,224,000 | 18,057,508 |
| **Nevada** | **Foul Fifteen** | $3,917 | $9,763,849 | $9,763,849,000 | 2,492,427 |
| **Oklahoma** | **Foul Fifteen** | $3,147 | $11,257,270 | $11,257,270,000 | 3,577,536 |
| **South Dakota** | **Foul Fifteen** | $2,842 | $2,240,776 | $2,240,776,000 | 788,467 |
| **Tennessee** | **Foul Fifteen** | $2,838 | $17,240,319 | $17,240,319,000 | 6,074,913 |
| **Texas** | **Foul Fifteen** | $3,235 | $75,732,050 | $75,732,050,000 | 23,407,629 |
| **Washington** | **Foul Fifteen** | $3,948 | $25,168,807 | $25,168,807,000 | 6,374,910 |
| **Idaho** | **Foul Fifteen** | $3,076 | $4,502,606 | $4,502,606,000 | 1,463,878 |
| **Mississippi** | **Foul Fifteen** | $2,822 | $8,180,449 | $8,180,449,000 | 2,899,112 |
| **North Carolina** | **Foul Fifteen** | $3,384 | $30,012,764 | $30,012,764,000 | 8,869,442 |
| **Utah** | **Foul Fifteen** | $3,211 | $8,283,153 | $8,283,153,000 | 2,579,535 |
| **California** | **Shameful Sixteen** | $4,517 | $163,749,003 | $163,749,003,000 | 36,249,872 |
| **Iowa** | **Shameful Sixteen** | $3,450 | $10,256,456 | $10,256,456,000 | 2,972,566 |
| **Kansas** | **Shameful Sixteen** | $3,793 | $10,451,865 | $10,451,865,000 | 2,755,817 |
| **Kentucky** | **Shameful Sixteen** | $3,225 | $13,558,452 | $13,558,452,000 | 4,204,444 |
| **Missouri** | **Shameful Sixteen** | $3,137 | $18,311,736 | $18,311,736,000 | 5,837,639 |
| **Nebraska** | **Shameful Sixteen** | $3,898 | $6,874,574 | $6,874,574,000 | 1,763,765 |
| **North Dakota** | **Shameful Sixteen** | $3,714 | $2,367,651 | $2,367,651,000 | 637,460 |
| **Georgia** | **Shameful Sixteen** | $3,321 | $31,025,457 | $31,025,457,000 | 9,342,080 |
| **Hawaii** | **Shameful Sixteen** | $4,848 | $6,199,404 | $6,199,404,000 | 1,278,635 |
| **Illinois** | **Shameful Sixteen** | $4,081 | $52,144,334 | $52,144,334,000 | 12,777,042 |
| **Indiana** | **Shameful Sixteen** | $3,641 | $22,950,381 | $22,950,381,000 | 6,302,646 |
| **Louisiana** | **Shameful Sixteen** | $3,706 | $15,723,965 | $15,723,965,000 | 4,243,288 |
| **Michigan** | **Shameful Sixteen** | $3,565 | $36,016,894 | $36,016,894,000 | 10,102,322 |
| **New Mexico** | **Shameful Sixteen** | $3,591 | $6,974,456 | $6,974,456,000 | 1,942,302 |
| **Pennsylvania** | **Shameful Sixteen** | $3,956 | $49,062,635 | $49,062,635,000 | 12,402,817 |
| **Wyoming** | **Shameful Sixteen** | $6,116 | $3,136,120 | $3,136,120,000 | 512,757 |
| **Maryland** | **Shoddy Seven** | $4,603 | $25,788,809 | $25,788,809,000 | 5,602,017 |
| **Minnesota** | **Shoddy Seven** | $4,363 | $22,490,583 | $22,490,583,000 | 5,154,586 |
| **New Hampshire** | **Shoddy Seven** | $3,443 | $4,517,017 | $4,517,017,000 | 1,311,821 |
| **Ohio** | **Shoddy Seven** | $3,773 | $43,246,872 | $43,246,872,000 | 11,463,513 |
| **Rhode Island** | **Shoddy Seven** | $4,408 | $4,679,980 | $4,679,980,000 | 1,061,641 |
| **Virginia** | **Shoddy Seven** | $3,934 | $30,058,820 | $30,058,820,000 | 7,640,249 |
| **Wisconsin** | **Shoddy Seven** | $4,002 | $22,299,546 | $22,299,546,000 | 5,572,660 |
| **Alaska** | **Endeavoring Eight** | $5,410 | $3,664,728 | $3,664,728,000 | 677,450 |
| **Connecticut** | **Endeavoring Eight** | $5,685 | $19,871,967 | $19,871,967,000 | 3,495,753 |
| **Massachusetts** | **Endeavoring Eight** | $4,761 | $30,635,651 | $30,635,651,000 | 6,434,389 |
| **New Jersey** | **Endeavoring Eight** | $5,459 | $47,307,677 | $47,307,677,000 | 8,666,075 |
| **Montana** | **Endeavoring Eight** | $3,189 | $3,019,675 | $3,019,675,000 | 946,795 |
| **Oregon** | **Endeavoring Eight** | $3,360 | $12,402,985 | $12,402,985,000 | 3,691,084 |
| **South Carolina** | **Endeavoring Eight** | $2,874 | $12,444,152 | $12,444,152,000 | 4,330,108 |
| **West Virginia** | **Endeavoring Eight** | $3,252 | $5,882,442 | $5,882,442,000 | 1,808,699 |
| **Delaware** | **Front-Running Four** | $4,243 | $3,618,436 | $3,618,436,000 | 852,747 |
| **Maine** | **Front-Running Four** | $4,415 | $5,805,560 | $5,805,560,000 | 1,314,910 |
| **New York** | **Front-Running Four** | $6,413 | $123,660,934 | $123,660,934,000 | 19,281,988 |
| **Vermont** | **Front-Running Four** | $4,435 | $2,752,997 | $2,752,997,000 | 620,778 |

* Per Capita State and Local Tax Revenue = (State and Local Tax Revenue in thousands x 1000)/ Estimated Population.
** POPULATION DIV., U.S. CENSUS BUREAU, FEDERAL, STATE, AND LOCAL GOVERNMENTS: STATE AND LOCAL GOVERNMENT FINANCES: 2005-06 (2008), *available at* http://www.census.gov/govs/www/estimate06.html [hereinafter STATE AND LOCAL GOVERNMENT FINANCES].
*** State and Local Tax Revenue = State and Local Tax Revenue in thousands x 1000.
**** POPULATION DIV., U.S. CENSUS BUREAU, NATIONAL AND STATE POPULATION ESTIMATES TBL.1 (2007), *available at* http://www.census.gov/popest/states/NST-ann-est.html.

APPENDIX B TABLE 2
2006 PER CAPITA STATE GROSS DOMESTIC PRODUCT

| State | Group | Per Capita State Gross Domestic Product* |
|---|---|---|
| **Alabama** | **Foul Fifteen** | $34,981 |
| **Arizona** | **Foul Fifteen** | $37,703 |
| **Arkansas** | **Foul Fifteen** | $32,693 |
| **Colorado** | **Foul Fifteen** | $48,356 |
| **Florida** | **Foul Fifteen** | $39,513 |
| **Nevada** | **Foul Fifteen** | $47,503 |
| **Oklahoma** | **Foul Fifteen** | $37,638 |
| **South Dakota** | **Foul Fifteen** | $41,004 |
| **Tennessee** | **Foul Fifteen** | $39,182 |
| **Texas** | **Foul Fifteen** | $45,536 |
| **Washington** | **Foul Fifteen** | $46,045 |
| **Idaho** | **Foul Fifteen** | $34,092 |
| **Mississippi** | **Foul Fifteen** | $29,052 |
| **North Carolina** | **Foul Fifteen** | $42,226 |
| **Utah** | **Foul Fifteen** | $37,894 |
| **California** | **Shameful Sixteen** | $47,651 |
| **Iowa** | **Shameful Sixteen** | $41,705 |
| **Kansas** | **Shameful Sixteen** | $40,532 |
| **Kentucky** | **Shameful Sixteen** | $34,715 |
| **Missouri** | **Shameful Sixteen** | $38,693 |
| **Nebraska** | **Shameful Sixteen** | $42,920 |
| **North Dakota** | **Shameful Sixteen** | $41,391 |
| **Georgia** | **Shameful Sixteen** | $40,628 |
| **Hawaii** | **Shameful Sixteen** | $45,601 |
| **Illinois** | **Shameful Sixteen** | $46,145 |
| **Indiana** | **Shameful Sixteen** | $39,494 |
| **Louisiana** | **Shameful Sixteen** | $45,516 |
| **Michigan** | **Shameful Sixteen** | $37,714 |
| **New Mexico** | **Shameful Sixteen** | $39,082 |
| **Pennsylvania** | **Shameful Sixteen** | $41,143 |
| **Wyoming** | **Shameful Sixteen** | $57,651 |
| **Maryland** | **Shoddy Seven** | $46,022 |
| **Minnesota** | **Shoddy Seven** | $47,442 |
| **New Hampshire** | **Shoddy Seven** | $42,899 |
| **Ohio** | **Shoddy Seven** | $40,241 |
| **Rhode Island** | **Shoddy Seven** | $43,009 |
| **Virginia** | **Shoddy Seven** | $48,331 |
| **Wisconsin** | **Shoddy Seven** | $40,776 |
| **Alaska** | **Endeavoring Eight** | $60,676 |
| **Connecticut** | **Endeavoring Eight** | $58,395 |
| **Massachusetts** | **Endeavoring Eight** | $52,463 |
| **New Jersey** | **Endeavoring Eight** | $52,293 |
| **Montana** | **Endeavoring Eight** | $34,138 |
| **Oregon** | **Endeavoring Eight** | $40,991 |
| **South Carolina** | **Endeavoring Eight** | $34,460 |
| **West Virginia** | **Endeavoring Eight** | $30,772 |
| **Delaware** | **Front-Running Four** | $70,784 |
| **Maine** | **Front-Running Four** | $35,723 |
| **New York** | **Front-Running Four** | $53,000 |
| **Vermont** | **Front-Running Four** | $39,004 |
| **Simple Average:**** | | $42,908 |

* *See* STATE RANKINGS, *supra* note 125, at 96.
** The simple average for 2006 per capita state gross domestic product in all fifty states was calculated by determining the sum of all fifty states' gross domestic product and then dividing this sum by fifty.

APPENDIX B TABLE 3
TAX REVENUE AS A PERCENT OF STATE GROSS DOMESTIC PRODUCT

| State | Group | Ratio of State and Local Tax Revenue / State Gross Domestic Product (%)* | Per Capita State and Local Tax Revenue** | Per Capita State Gross Domestic Product*** |
|---|---|---|---|---|
| **Alabama** | **Foul Fifteen** | 7.95% | $2,782 | $34,981 |
| **Arizona** | **Foul Fifteen** | 8.58% | $3,234 | $37,703 |
| **Arkansas** | **Foul Fifteen** | 9.52% | $3,114 | $32,693 |
| **Colorado** | **Foul Fifteen** | 7.47% | $3,614 | $48,356 |
| **Florida** | **Foul Fifteen** | 9.35% | $3,693 | $39,513 |
| **Nevada** | **Foul Fifteen** | 8.25% | $3,917 | $47,503 |
| **Oklahoma** | **Foul Fifteen** | 8.36% | $3,147 | $37,638 |
| **South Dakota** | **Foul Fifteen** | 6.93% | $2,842 | $41,004 |
| **Tennessee** | **Foul Fifteen** | 7.24% | $2,838 | $39,182 |
| **Texas** | **Foul Fifteen** | 7.10% | $3,235 | $45,536 |
| **Washington** | **Foul Fifteen** | 8.57% | $3,948 | $46,045 |
| **Idaho** | **Foul Fifteen** | 9.02% | $3,076 | $34,092 |
| **Mississippi** | **Foul Fifteen** | 9.71% | $2,822 | $29,052 |
| **North Carolina** | **Foul Fifteen** | 8.02% | $3,384 | $42,226 |
| **Utah** | **Foul Fifteen** | 8.47% | $3,211 | $37,894 |
| **California** | **Shameful Sixteen** | 9.48% | $4,517 | $47,651 |
| **Iowa** | **Shameful Sixteen** | 8.27% | $3,450 | $41,705 |
| **Kansas** | **Shameful Sixteen** | 9.36% | $3,793 | $40,532 |
| **Kentucky** | **Shameful Sixteen** | 9.29% | $3,225 | $34,715 |
| **Missouri** | **Shameful Sixteen** | 8.11% | $3,137 | $38,693 |
| **Nebraska** | **Shameful Sixteen** | 9.08% | $3,898 | $42,920 |
| **North Dakota** | **Shameful Sixteen** | 8.97% | $3,714 | $41,391 |
| **Georgia** | **Shameful Sixteen** | 8.17% | $3,321 | $40,628 |
| **Hawaii** | **Shameful Sixteen** | 10.63% | $4,848 | $45,601 |
| **Illinois** | **Shameful Sixteen** | 8.84% | $4,081 | $46,145 |
| **Indiana** | **Shameful Sixteen** | 9.22% | $3,641 | $39,494 |
| **Louisiana** | **Shameful Sixteen** | 8.14% | $3,706 | $45,516 |
| **Michigan** | **Shameful Sixteen** | 9.45% | $3,565 | $37,714 |
| **New Mexico** | **Shameful Sixteen** | 9.19% | $3,591 | $39,082 |
| **Pennsylvania** | **Shameful Sixteen** | 9.62% | $3,956 | $41,143 |
| **Wyoming** | **Shameful Sixteen** | 10.61% | $6,116 | $57,651 |
| **Maryland** | **Shoddy Seven** | 10.00% | $4,603 | $46,022 |
| **Minnesota** | **Shoddy Seven** | 9.20% | $4,363 | $47,442 |
| **New Hampshire** | **Shoddy Seven** | 8.03% | $3,443 | $42,899 |
| **Ohio** | **Shoddy Seven** | 9.40% | $3,773 | $40,241 |
| **Rhode Island** | **Shoddy Seven** | 10.25% | $4,408 | $43,009 |
| **Virginia** | **Shoddy Seven** | 8.14% | $3,934 | $48,331 |
| **Wisconsin** | **Shoddy Seven** | 9.81% | $4,002 | $40,776 |
| **Alaska** | **Endeavoring Eight** | 8.92% | $5,410 | $60,676 |
| **Connecticut** | **Endeavoring Eight** | 9.74% | $5,685 | $58,395 |
| **Massachusetts** | **Endeavoring Eight** | 9.07% | $4,761 | $52,463 |
| **New Jersey** | **Endeavoring Eight** | 10.44% | $5,459 | $52,293 |
| **Montana** | **Endeavoring Eight** | 9.34% | $3,189 | $34,138 |
| **Oregon** | **Endeavoring Eight** | 8.20% | $3,360 | $40,991 |
| **South Carolina** | **Endeavoring Eight** | 8.34% | $2,874 | $34,460 |
| **West Virginia** | **Endeavoring Eight** | 10.57% | $3,252 | $30,772 |
| **Delaware** | **Front-Running Four** | 5.99% | $4,243 | $70,784 |
| **Maine** | **Front-Running Four** | 12.36% | $4,415 | $35,723 |
| **New York** | **Front-Running Four** | 12.10% | $6,413 | $53,000 |
| **Vermont** | **Front-Running Four** | 11.37% | $4,435 | $39,004 |
| **Simple Average****** | | 9.04% | | |

* Ratio of Tax Revenue as a Percentage of State and Local Gross Domestic Product = Per Capita State and Local Tax Revenue / Per Capita State Gross Domestic Product.
** *See supra* app. B, tbl.1.
*** *See supra* app. B, tbl.2.
**** The simple average for 2006 tax revenue as a percentage of state gross domestic product in all fifty states was calculated by determining the sum of all fifty states' tax revenue as a percentage of state gross domestic product and then dividing this sum by fifty.

## APPENDIX B TABLE 4 RATIO OF 2006 K-12 FUNDING TO TAX REVENUE*

| State | Group | Per Pupil State and Local K-12 School Spending (without federal support) / Per Capita State and Local Tax Revenue** | Average Per Pupil State and Local K-12 School Spending (without federal support)*** | Average Per Pupil School Funding Support from Federal Government**** | Average Per Pupil K-12 School Spending***** | Federal Percentage of School Funding****** | Per Capita State and Local Tax Revenue******* |
|---|---|---|---|---|---|---|---|
| **Alabama** | **Foul Fifteen** | 2.43 | $6,767 | $879 | $7,646 | 11.5% | $2,782 |
| **Arizona** | **Foul Fifteen** | 1.76 | $5,695 | $777 | $6,472 | 12.0% | $3,234 |
| **Arkansas** | **Foul Fifteen** | 2.26 | $7,023 | $904 | $7,927 | 11.4% | $3,114 |
| **Colorado** | **Foul Fifteen** | 2.07 | $7,477 | $580 | $8,057 | 7.2% | $3,614 |
| **Florida** | **Foul Fifteen** | 1.90 | $7,006 | $753 | $7,759 | 9.7% | $3,693 |
| **Nevada** | **Foul Fifteen** | 1.74 | $6,831 | $514 | $7,345 | 7.0% | $3,917 |
| **Oklahoma** | **Foul Fifteen** | 1.93 | $6,070 | $891 | $6,961 | 12.8% | $3,147 |
| **South Dakota** | **Foul Fifteen** | 2.25 | $6,396 | $1,255 | $7,651 | 16.4% | $2,842 |
| **Tennessee** | **Foul Fifteen** | 2.16 | $6,119 | $764 | $6,883 | 11.1% | $2,838 |
| **Texas** | **Foul Fifteen** | 2.07 | $6,684 | $877 | $7,561 | 11.6% | $3,235 |
| **Washington** | **Foul Fifteen** | 1.82 | $7,180 | $650 | $7,830 | 8.3% | $3,948 |
| **Idaho** | **Foul Fifteen** | 1.87 | $5,751 | $689 | $6,440 | 10.7% | $3,076 |
| **Mississippi** | **Foul Fifteen** | 2.04 | $5,770 | $1,451 | $7,221 | 20.1% | $2,822 |
| **North Carolina** | **Foul Fifteen** | 1.96 | $6,642 | $746 | $7,388 | 10.1% | $3,384 |
| **Utah** | **Foul Fifteen** | 1.52 | $4,882 | $555 | $5,437 | 10.2% | $3,211 |
| **California** | **Shameful Sixteen** | 1.66 | $7,502 | $984 | $8,486 | 11.6% | $4,517 |
| **Iowa** | **Shameful Sixteen** | 2.22 | $7,658 | $702 | $8,360 | 8.4% | $3,450 |
| **Kansas** | **Shameful Sixteen** | 2.05 | $7,779 | $613 | $8,392 | 7.3% | $3,793 |
| **Kentucky** | **Shameful Sixteen** | 2.11 | $6,796 | $866 | $7,662 | 11.3% | $3,225 |
| **Missouri** | **Shameful Sixteen** | 2.37 | $7,426 | $681 | $8,107 | 8.4% | $3,137 |
| **Nebraska** | **Shameful Sixteen** | 2.02 | $7,862 | $874 | $8,736 | 10.0% | $3,898 |
| **North Dakota** | **Shameful Sixteen** | 1.95 | $7,252 | $1,351 | $8,603 | 15.7% | $3,714 |
| **Georgia** | **Shameful Sixteen** | 2.35 | $7,794 | $771 | $8,565 | 9.0% | $3,321 |
| **Hawaii** | **Shameful Sixteen** | 1.87 | $9,056 | $820 | $9,876 | 8.3% | $4,848 |
| **Illinois** | **Shameful Sixteen** | 2.05 | $8,371 | $778 | $9,149 | 8.5% | $4,081 |
| **Indiana** | **Shameful Sixteen** | 2.26 | $8,221 | $572 | $8,793 | 6.5% | $3,641 |
| **Louisiana** | **Shameful Sixteen** | 1.84 | $6,822 | $1,580 | $8,402 | 18.8% | $3,706 |
| **Michigan** | **Shameful Sixteen** | 2.47 | $8,797 | $775 | $9,572 | 8.1% | $3,565 |
| **New Mexico** | **Shameful Sixteen** | 1.93 | $6,914 | $1,172 | $8,086 | 14.5% | $3,591 |
| **Pennsylvania** | **Shameful Sixteen** | 2.57 | $10,157 | $871 | $11,028 | 7.9% | $3,956 |
| **Wyoming** | **Shameful Sixteen** | 1.65 | $10,066 | $1,131 | $11,197 | 10.1% | $6,116 |
| **Maryland** | **Shoddy Seven** | 2.17 | $10,008 | $662 | $10,670 | 6.2% | $4,603 |
| **Minnesota** | **Shoddy Seven** | 1.96 | $8,571 | $567 | $9,138 | 6.2% | $4,363 |
| **New Hampshire** | **Shoddy Seven** | 2.77 | $9,525 | $554 | $10,079 | 5.5% | $3,443 |
| **Ohio** | **Shoddy Seven** | 2.36 | $8,907 | $691 | $9,598 | 7.2% | $3,773 |
| **Rhode Island** | **Shoddy Seven** | 2.47 | $10,886 | $883 | $11,769 | 7.5% | $4,408 |
| **Virginia** | **Shoddy Seven** | 2.24 | $8,814 | $633 | $9,447 | 6.7% | $3,934 |
| **Wisconsin** | **Shoddy Seven** | 2.34 | $9,372 | $598 | $9,970 | 6.0% | $4,002 |
| **Alaska** | **Endeavoring Eight** | 1.74 | $9,420 | $2,040 | $11,460 | 17.8% | $5,410 |
| **Connecticut** | **Endeavoring Eight** | 2.07 | $11,744 | $579 | $12,323 | 4.7% | $5,685 |
| **Massachusetts** | **Endeavoring Eight** | 2.38 | $11,346 | $635 | $11,981 | 5.3% | $4,761 |
| **New Jersey** | **Endeavoring Eight** | 2.56 | $14,001 | $629 | $14,630 | 4.3% | $5,459 |
| **Montana** | **Endeavoring Eight** | 2.32 | $7,388 | $1,193 | $8,581 | 13.9% | $3,189 |
| **Oregon** | **Endeavoring Eight** | 2.30 | $7,725 | $820 | $8,545 | 9.6% | $3,360 |
| **South Carolina** | **Endeavoring Eight** | 2.54 | $7,290 | $801 | $8,091 | 9.9% | $2,874 |
| **West Virginia** | **Endeavoring Eight** | 2.52 | $8,202 | $1,150 | $9,352 | 12.3% | $3,252 |
| **Delaware** | **Front-Running Four** | 2.54 | $10,784 | $849 | $11,633 | 7.3% | $4,243 |
| **Maine** | **Front-Running Four** | 2.19 | $9,654 | $932 | $10,586 | 8.8% | $4,415 |
| **New York** | **Front-Running Four** | 2.16 | $13,827 | $1,057 | $14,884 | 7.1% | $6,413 |
| **Vermont** | **Front-Running Four** | 2.62 | $11,630 | $984 | $12,614 | 7.8% | $4,435 |
| **Simple Average********* | | 2.15 | | | | | |

* This ratio is a rough assessment of a state's use of generated state and local tax revenue for K-12 school spending, measuring the amount of state and local K-12 funding for each state as compared to its state and local tax revenue. The research team acknowledges the fact that the number of K-12 public school pupils in each state will not directly correlate to each state's total population and will thus differ among the states, making the comparisons of the states to each other not perfectly precise.
** Ratio of 2006 K-12 Funding to Tax Revenue = (Average Per Pupil K-12 School Spending without Federal Support) / (Per Capita State and Local Tax Revenue).
*** Average Per Pupil State and Local K-12 School Spending (without federal support).
**** Average Per Pupil School Funding Support from Federal Government = Average Per Pupil K-12 School Spending x Federal Percentage of School Funding.
***** *See supra* app. A, tbl.1.
****** GOV'TS DIV., *supra* note 89, at 5 tbl. 5.
******* The simple average for 2006 ratios of K-12 funding to tax revenue in all fifty states was calculated by determining the sum of all fifty states' ratios of K-12 funding to tax revenue and then dividing this sum by fifty. This means that for every dollar of tax revenue generated per capita, the state and local governments spend 2.15 dollars per student in public K-12 education.

## APPENDIX C OVERALL TAX BURDEN IN ALL INCOME QUINTILES*

| | | Poorest Households** | Lower-Middle Class Households** | | Middle Class Households** | Upper-Middle Class Households** | | Wealthiest Households** | | |
|---|---|---|---|---|---|---|---|---|---|---|
| State | Group | Bottom 20% | Second 20% | Middle 20% | Fourth 20% | Next 15% | Next 4% | Top 1% | Difference*** | Overall Burden**** |
| **Alabama** | **Foul Fifteen** | 11.2% | 10.4% | 9.8% | 8.4% | 7.2% | 6.0% | 5.0% | 6.2% | Extremely Regressive |
| **Arizona** | **Foul Fifteen** | 14.3% | 11.1% | 10.8% | 9.2% | 8.3% | 5.5% | 6.9% | 7.4% | Grossly Regressive |
| **Arkansas** | **Foul Fifteen** | 12.3% | 11.6% | 11.7% | 10.0% | 9.7% | 8.6% | 7.2% | 5.1% | Extremely Regressive |
| **Colorado** | **Foul Fifteen** | 11.4% | 9.3% | 8.9% | 8.1% | 7.7% | 6.6% | 5.8% | 5.6% | Extremely Regressive |
| **Florida** | **Foul Fifteen** | 14.5% | 10.0% | 9.2% | 7.8% | 6.6% | 5.1% | 2.9% | 11.6% | Grossly Regressive |
| **Nevada** | **Foul Fifteen** | 9.3% | 8.6% | 6.6% | 6.1% | 5.2% | 3.8% | 1.7% | 7.6% | Extremely Regressive |
| **Oklahoma** | **Foul Fifteen** | 13.1% | 10.2% | 10.0% | 9.6% | 9.0% | 7.6% | 6.1% | 7.0% | Grossly Regressive |
| **South Dakota** | **Foul Fifteen** | 12.5% | 10.4% | 9.4% | 8.4% | 6.4% | 5.1% | 2.7% | 9.8% | Extremely Regressive |
| **Tennessee** | **Foul Fifteen** | 11.4% | 10.1% | 9.2% | 7.3% | 6.1% | 4.7% | 3.8% | 7.6% | Extremely Regressive |
| **Texas** | **Foul Fifteen** | 12.2% | 10.0% | 8.3% | 7.8% | 6.8% | 5.6% | 3.9% | 8.3% | Extremely Regressive |
| **Washington** | **Foul Fifteen** | 18.7% | 12.8% | 11.4% | 9.9% | 8.0% | 5.6% | 3.3% | 15.4% | Grossly Regressive |
| **Idaho** | **Foul Fifteen** | 9.2% | 10.8% | 8.7% | 9.0% | 9.4% | 8.8% | 7.7% | 1.5% | Slightly Regressive |
| **Mississippi** | **Foul Fifteen** | 10.6% | 12.4% | 10.1% | 8.9% | 8.5% | 7.2% | 6.5% | 4.1% | Very Regressive |
| **North Carolina** | **Foul Fifteen** | 11.0% | 10.0% | 10.3% | 10.1% | 9.8% | 9.0% | 8.3% | 2.7% | Very Regressive |
| **Utah** | **Foul Fifteen** | 10.3% | 10.8% | 10.3% | 9.7% | 9.1% | 8.1% | 6.5% | 3.8% | Very Regressive |
| **California** | **Shameful Sixteen** | 12.4% | 10.8% | 9.8% | 9.5% | 9.8% | 9.7% | 10.1% | 2.3% | Very Regressive |
| **Iowa** | **Shameful Sixteen** | 10.4% | 10.8% | 10.7% | 9.7% | 9.7% | 8.4% | 7.8% | 2.6% | Very Regressive |
| **Kansas** | **Shameful Sixteen** | 11.9% | 9.3% | 9.7% | 9.9% | 9.8% | 8.3% | 7.8% | 4.1% | Very Regressive |
| **Kentucky** | **Shameful Sixteen** | 9.8% | 10.0% | 10.5% | 10.0% | 9.9% | 8.5% | 7.3% | 2.5% | Very Regressive |
| **Missouri** | **Shameful Sixteen** | 9.5% | 9.3% | 9.4% | 8.9% | 8.0% | 7.3% | 5.9% | 3.6% | Very Regressive |
| **Nebraska** | **Shameful Sixteen** | 10.0% | 11.0% | 10.6% | 9.6% | 10.1% | 8.7% | 7.9% | 2.1% | Very Regressive |
| **North Dakota** | **Shameful Sixteen** | 8.6% | 9.7% | 7.9% | 7.8% | 7.4% | 6.7% | 6.5% | 2.1% | Very Regressive |
| **Georgia** | **Shameful Sixteen** | 13.4% | 11.7% | 10.5% | 10.1% | 9.4% | 8.7% | 7.0% | 6.4% | Grossly Regressive |
| **Hawaii** | **Shameful Sixteen** | 14.3% | 13.1% | 11.9% | 10.7% | 9.5% | 8.2% | 7.7% | 6.6% | Grossly Regressive |
| **Illinois** | **Shameful Sixteen** | 12.9% | 11.2% | 10.4% | 9.9% | 9.1% | 7.7% | 5.2% | 7.7% | Extremely Regressive |
| **Indiana** | **Shameful Sixteen** | 11.7% | 10.5% | 10.1% | 9.3% | 8.6% | 7.7% | 6.6% | 5.1% | Extremely Regressive |
| **Louisiana** | **Shameful Sixteen** | 12.1% | 12.3% | 10.7% | 10.0% | 8.9% | 7.3% | 6.4% | 5.7% | Extremely Regressive |
| **Michigan** | **Shameful Sixteen** | 11.7% | 10.2% | 9.7% | 9.4% | 8.8% | 8.1% | 6.6% | 5.1% | Extremely Regressive |
| **New Mexico** | **Shameful Sixteen** | 11.2% | 10.5% | 10.2% | 9.2% | 8.2% | 7.0% | 5.6% | 5.6% | Extremely Regressive |
| **Pennsylvania** | **Shameful Sixteen** | 12.4% | 12.0% | 10.8% | 10.4% | 9.6% | 8.0% | 5.2% | 7.2% | Extremely Regressive |
| **Wyoming** | **Shameful Sixteen** | 12.8% | 9.0% | 7.5% | 5.9% | 5.3% | 3.7% | 2.6% | 10.2% | Extremely Regressive |
| **Maryland** | **Shoddy Seven** | 11.3% | 9.6% | 11.3% | 11.2% | 10.4% | 9.8% | 7.8% | 3.5% | Very Regressive |
| **Minnesota** | **Shoddy Seven** | 10.7% | 11.0% | 10.6% | 10.2% | 9.9% | 9.1% | 8.1% | 2.6% | Very Regressive |
| **New Hampshire** | **Shoddy Seven** | 7.7% | 5.2% | 6.4% | 6.4% | 5.7% | 4.7% | 2.9% | 4.8% | Very Regressive |
| **Ohio** | **Shoddy Seven** | 12.0% | 10.8% | 10.9% | 10.3% | 10.0% | 9.3% | 8.4% | 3.6% | Very Regressive |
| **Rhode Island** | **Shoddy Seven** | 12.0% | 10.9% | 11.5% | 10.7% | 10.1% | 8.9% | 7.1% | 4.9% | Very Regressive |
| **Virginia** | **Shoddy Seven** | 9.5% | 8.7% | 9.1% | 9.1% | 8.8% | 8.2% | 6.6% | 2.9% | Very Regressive |
| **Wisconsin** | **Shoddy Seven** | 12.2% | 10.6% | 11.4% | 10.7% | 10.4% | 8.8% | 7.4% | 4.8% | Very Regressive |
| **Alaska** | **Endeavoring Eight** | 6.7% | 5.6% | 3.5% | 3.5% | 3.7% | 3.3% | 3.4% | 3.3% | Very Regressive |
| **Connecticut** | **Endeavoring Eight** | 11.0% | 10.8% | 11.1% | 11.0% | 10.6% | 8.4% | 6.4% | 4.6% | Very Regressive |
| **Massachusetts** | **Endeavoring Eight** | 8.6% | 9.4% | 9.4% | 9.5% | 9.0% | 8.4% | 6.6% | 2.0% | Very Regressive |
| **New Jersey** | **Endeavoring Eight** | 11.8% | 10.7% | 9.1% | 10.0% | 10.1% | 10.2% | 9.3% | 2.5% | Very Regressive |
| **Montana** | **Endeavoring Eight** | 4.9% | 6.5% | 5.8% | 6.9% | 6.7% | 6.3% | 5.5% | –0.6% | Almost Flat |
| **Oregon** | **Endeavoring Eight** | 9.3% | 8.8% | 8.4% | 9.0% | 8.8% | 8.0% | 7.8% | 1.5% | Slightly Regressive |
| **South Carolina** | **Endeavoring Eight** | 7.8% | 8.4% | 9.1% | 8.9% | 9.4% | 8.6% | 7.3% | 0.5% | Slightly Regressive |
| **West Virginia** | **Endeavoring Eight** | 8.9% | 9.3% | 9.3% | 9.2% | 9.1% | 8.6% | 8.2% | 0.7% | Slightly Regressive |
| **Delaware** | **Front-Running Four** | 6.2% | 5.6% | 6.5% | 6.2% | 6.5% | 6.1% | 5.6% | 0.6% | Slightly Regressive |
| **Maine** | **Front-Running Four** | 10.1% | 9.8% | 11.3% | 10.4% | 11.3% | 10.0% | 9.2% | 0.9% | Slightly Regressive |
| **New York** | **Front-Running Four** | 8.8% | 10.2% | 12.3% | 12.2% | 13.1% | 11.8% | 10.2% | –1.4% | Almost Flat |
| **Vermont** | **Front-Running Four** | 9.9% | 8.6% | 9.1% | 10.1% | 9.7% | 8.4% | 8.0% | 1.9% | Slightly Regressive |

* *See supra* notes 34-42 and accompanying text (defining income ranges across the fifty states making up the poorest households, lower-middle-class households, middle-class households, upper-middle-class households, and wealthiest households).
** MCINTYRE & GARDNER, *supra* note 34.
*** Difference = Bottom 20% Burden – Top 1% Burden.
**** *See supra* notes 43 and accompanying text (defining "grossly regressive," "extremely regressively," "very regressive," "slightly regressive," and "almost flat").

## APPENDIX D SUMMARY OF DATA CONTAINED IN APPENDICES A-C

| State | Group | Average Per Pupil K-12 School Spending* | Average Per Pupil K-12 School Spending in High Poverty Districts** | Differential in Funding for High and Low Poverty Districts*** | Per Capita State and Local Tax Revenue**** | Per Capita State Gross Domestic Product***** | Ratio of State and Local Tax Revenue / State Gross Domestic Product (%)****** | Per Pupil State and Local K-12 School Spending (without federal support) / Per Capita State and Local Tax Revenue******* | Overall Burden Based on Comparison of Poorest and Wealthiest Households (with % Difference)******** |
|---|---|---|---|---|---|---|---|---|---|
| **Alabama** | **Foul Fifteen** | $7,646 | $7,493 | –$306 | $2,782 | $34,981 | 7.95% | 2.43 | Extremely Regressive (6.2%) |
| **Arizona** | **Foul Fifteen** | $6,472 | $6,394 | –$157 | $3,234 | $37,703 | 8.58% | 1.76 | Grossly Regressive (7.4%) |
| **Arkansas** | **Foul Fifteen** | $7,927 | $8,137 | $420 | $3,114 | $32,693 | 9.52% | 2.26 | Extremely Regressive (5.1%) |
| **Colorado** | **Foul Fifteen** | $8,057 | $7,929 | –$256 | $3,614 | $48,356 | 7.47% | 2.07 | Extremely Regressive (5.6%) |
| **Florida** | **Foul Fifteen** | $7,759 | $7,910 | $301 | $3,693 | $39,513 | 9.35% | 1.90 | Grossly Regressive (11.6%) |
| **Nevada** | **Foul Fifteen** | $7,345 | $7,345 | | $3,917 | $47,503 | 8.25% | 1.74 | Extremely Regressive (7.6%) |
| **Oklahoma** | **Foul Fifteen** | $6,961 | $7,108 | $294 | $3,147 | $37,638 | 8.36% | 1.93 | Grossly Regressive (7.0%) |
| **South Dakota** | **Foul Fifteen** | $7,651 | $7,569 | –$165 | $2,842 | $41,004 | 6.93% | 2.25 | Extremely Regressive (9.8%) |
| **Tennessee** | **Foul Fifteen** | $6,883 | $7,139 | $512 | $2,838 | $39,182 | 7.24% | 2.16 | Extremely Regressive (7.6%) |
| **Texas** | **Foul Fifteen** | $7,561 | $7,444 | –$235 | $3,235 | $45,536 | 7.10% | 2.07 | Extremely Regressive (8.3%) |
| **Washington** | **Foul Fifteen** | $7,830 | $8,050 | $440 | $3,948 | $46,045 | 8.57% | 1.82 | Grossly Regressive (15.4%) |
| **Idaho** | **Foul Fifteen** | $6,440 | $6,145 | –$591 | $3,076 | $34,092 | 9.02% | 1.87 | Slightly Regressive (1.5%) |
| **Mississippi** | **Foul Fifteen** | $7,221 | $7,188 | –$67 | $2,822 | $29,052 | 9.71% | 2.04 | Very Regressive (4.1%) |
| **North Carolina** | **Foul Fifteen** | $7,388 | $7,343 | –$90 | $3,384 | $42,226 | 8.02% | 1.96 | Very Regressive (2.7%) |
| **Utah** | **Foul Fifteen** | $5,437 | $5,851 | $827 | $3,211 | $37,894 | 8.47% | 1.52 | Very Regressive (3.8%) |
| **California** | **Shameful Sixteen** | $8,486 | $8,786 | $599 | $4,517 | $47,651 | 9.48% | 1.66 | Very Regressive (2.3%) |
| **Iowa** | **Shameful Sixteen** | $8,360 | $8,390 | $59 | $3,450 | $41,705 | 8.27% | 2.22 | Very Regressive (2.6%) |
| **Kansas** | **Shameful Sixteen** | $8,392 | $8,332 | –$120 | $3,793 | $40,532 | 9.36% | 2.05 | Very Regressive (4.1%) |
| **Kentucky** | **Shameful Sixteen** | $7,662 | $8,115 | $906 | $3,225 | $34,715 | 9.29% | 2.11 | Very Regressive (2.5%) |
| **Missouri** | **Shameful Sixteen** | $8,107 | $8,037 | –$141 | $3,137 | $38,693 | 8.11% | 2.37 | Very Regressive (3.6%) |
| **Nebraska** | **Shameful Sixteen** | $8,736 | $9,006 | $540 | $3,898 | $42,920 | 9.08% | 2.02 | Very Regressive (2.1%) |
| **North Dakota** | **Shameful Sixteen** | $8,603 | $8,490 | –$226 | $3,714 | $41,391 | 8.97% | 1.95 | Very Regressive (2.1%) |
| **Georgia** | **Shameful Sixteen** | $8,565 | $8,900 | $669 | $3,321 | $40,628 | 8.17% | 2.35 | Grossly Regressive (6.4%) |
| **Hawaii** | **Shameful Sixteen** | $9,876 | $9,876 | | $4,848 | $45,601 | 10.63% | 1.87 | Grossly Regressive (6.6%) |
| **Illinois** | **Shameful Sixteen** | $9,149 | $8,282 | –$1,735 | $4,081 | $46,145 | 8.84% | 2.05 | Extremely Regressive (7.7%) |
| **Indiana** | **Shameful Sixteen** | $8,793 | $9,221 | $856 | $3,641 | $39,494 | 9.22% | 2.26 | Extremely Regressive (5.1%) |
| **Louisiana** | **Shameful Sixteen** | $8,402 | $8,402 | | $3,706 | $45,516 | 8.14% | 1.84 | Extremely Regressive (5.7%) |
| **Michigan** | **Shameful Sixteen** | $9,572 | $9,580 | $16 | $3,565 | $37,714 | 9.45% | 2.47 | Extremely Regressive (5.1%) |
| **New Mexico** | **Shameful Sixteen** | $8,086 | $8,370 | $567 | $3,591 | $39,082 | 9.19% | 1.93 | Extremely Regressive (5.6%) |
| **Pennsylvania** | **Shameful Sixteen** | $11,028 | $10,452 | –$1,153 | $3,956 | $41,143 | 9.62% | 2.57 | Extremely Regressive (7.2%) |
| **Wyoming** | **Shameful Sixteen** | $11,197 | $9,801 | –$2,792 | $6,116 | $57,651 | 10.61% | 1.65 | Extremely Regressive (10.2%) |
| **Maryland** | **Shoddy Seven** | $10,670 | $10,377 | –$586 | $4,603 | $46,022 | 10.00% | 2.17 | Very Regressive (3.5%) |
| **Minnesota** | **Shoddy Seven** | $9,138 | $10,088 | $1,899 | $4,363 | $47,442 | 9.20% | 1.96 | Very Regressive (2.6%) |
| **New Hampshire** | **Shoddy Seven** | $10,079 | $9,248 | –$1,662 | $3,443 | $42,899 | 8.03% | 2.77 | Very Regressive (4.8%) |
| **Ohio** | **Shoddy Seven** | $9,598 | $10,298 | $1,399 | $3,773 | $40,241 | 9.4% | 2.36 | Very Regressive (3.6%) |
| **Rhode Island** | **Shoddy Seven** | $11,769 | $12,011 | $484 | $4,408 | $43,009 | 10.25% | 2.47 | Very Regressive (4.9%) |
| **Virginia** | **Shoddy Seven** | $9,447 | $9,171 | –$553 | $3,934 | $48,331 | 8.14% | 2.24 | Very Regressive (2.9%) |
| **Wisconsin** | **Shoddy Seven** | $9,970 | $9,758 | –$424 | $4,002 | $40,776 | 9.81% | 2.34 | Very Regressive (4.8%) |
| **Alaska** | **Endeavoring Eight** | $11,460 | $13,458 | $3,995 | $5,410 | $60,676 | 8.92% | 1.74 | Very Regressive (3.3%) |
| **Connecticut** | **Endeavoring Eight** | $12,323 | $12,787 | $928 | $5,685 | $58,395 | 9.74% | 2.07 | Very Regressive (4.6%) |
| **Massachusetts** | **Endeavoring Eight** | $11,981 | $12,304 | $646 | $4,761 | $52,463 | 9.07% | 2.38 | Very Regressive (2.0%) |
| **New Jersey** | **Endeavoring Eight** | $14,630 | $16,060 | $2,859 | $5,459 | $52,293 | 10.44% | 2.56 | Very Regressive (2.5%) |
| **Montana** | **Endeavoring Eight** | $8,581 | $8,608 | $53 | $3,189 | $34,138 | 9.34% | 2.32 | Almost Flat (–0.6%) |
| **Oregon** | **Endeavoring Eight** | $8,545 | $8,961 | $832 | $3,360 | $40,991 | 8.20% | 2.30 | Slightly Regressive (1.5%) |
| **South Carolina** | **Endeavoring Eight** | $8,091 | $8,326 | $469 | $2,874 | $34,460 | 8.34% | 2.54 | Slightly Regressive (0.5%) |
| **West Virginia** | **Endeavoring Eight** | $9,352 | $9,341 | –$23 | $3,252 | $30,772 | 10.57% | 2.52 | Slightly Regressive (0.7%) |
| **Delaware** | **Front-Running Four** | $11,633 | $11,858 | $450 | $4,243 | $70,784 | 5.99% | 2.54 | Slightly Regressive (0.6%) |
| **Maine** | **Front-Running Four** | $10,586 | $10,370 | –$433 | $4,415 | $35,723 | 12.36% | 2.19 | Slightly Regressive (0.9%) |
| **New York** | **Front-Running Four** | $14,884 | $13,253 | –$3,263 | $6,413 | $53,000 | 12.10% | 2.16 | Almost Flat (–1.4%) |
| **Vermont** | **Front-Running Four** | $12,614 | $12,446 | –$336 | $4,435 | $39,004 | 11.37% | 2.62 | Slightly Regressive (1.9%) |

* *See supra* app. A, tbl.1. ** *See supra* app. A, tbl.2. *** *See supra* app. A, tbl.3. **** *See supra* app. B, tbl.1.
***** *See supra* app. B, tbl.2. ****** *See supra* app. B, tbl.3. ******* *See supra* app. B, tbl.4. ******** *See supra* app. C.

APPENDIX E TABLE 1
2006 STATE AND LOCAL TAX RELIANCE PERCENTAGES
(Measured as a Percent of Total State and Local Revenue From Tax Sources)

| State | Group | Sales Tax* | Property Tax** | Income Tax*** | Corporate and Other Tax**** | Total |
|---|---|---|---|---|---|---|
| **Alabama** | **Foul Fifteen** | 48.01% | 15.09% | 22.53% | 14.37% | 100.00% |
| **Arizona** | **Foul Fifteen** | 46.88% | 27.70% | 16.32% | 9.11% | 100.00% |
| **Arkansas** | **Foul Fifteen** | 53.07% | 15.09% | 23.01% | 8.82% | 100.00% |
| **Colorado** | **Foul Fifteen** | 36.09% | 30.59% | 24.73% | 8.59% | 100.00% |
| **Florida** | **Foul Fifteen** | 48.49% | 34.55% | 0.00% | 16.95% | 100.00% |
| **Nevada** | **Foul Fifteen** | 58.86% | 25.70% | 0.00% | 15.44% | 100.00% |
| **Oklahoma** | **Foul Fifteen** | 37.59% | 16.01% | 24.48% | 21.91% | 100.00% |
| **South Dakota** | **Foul Fifteen** | 54.27% | 34.24% | 0.00% | 11.50% | 100.00% |
| **Tennessee** | **Foul Fifteen** | 58.55% | 23.93% | 1.12% | 16.40% | 100.00% |
| **Texas** | **Foul Fifteen** | 45.03% | 42.90% | 0.00% | 12.07% | 100.00% |
| **Washington** | **Foul Fifteen** | 61.24% | 27.46% | 0.00% | 11.30% | 100.00% |
| **Idaho** | **Foul Fifteen** | 33.24% | 27.51% | 27.15% | 12.10% | 100.00% |
| **Mississippi** | **Foul Fifteen** | 48.78% | 25.38% | 15.34% | 10.51% | 100.00% |
| **North Carolina** | **Foul Fifteen** | 34.39% | 23.27% | 31.54% | 10.80% | 100.00% |
| **Utah** | **Foul Fifteen** | 40.02% | 22.66% | 27.50% | 9.83% | 100.00% |
| **California** | **Shameful Sixteen** | 31.77% | 22.73% | 31.28% | 14.22% | 100.00% |
| **Iowa** | **Shameful Sixteen** | 32.58% | 33.07% | 24.21% | 10.14% | 100.00% |
| **Kansas** | **Shameful Sixteen** | 36.52% | 31.32% | 22.98% | 9.17% | 100.00% |
| **Kentucky** | **Shameful Sixteen** | 37.48% | 17.85% | 28.93% | 15.74% | 100.00% |
| **Missouri** | **Shameful Sixteen** | 38.63% | 27.22% | 26.33% | 7.82% | 100.00% |
| **Nebraska** | **Shameful Sixteen** | 31.84% | 32.50% | 22.47% | 13.19% | 100.00% |
| **North Dakota** | **Shameful Sixteen** | 35.30% | 26.79% | 11.64% | 26.26% | 100.00% |
| **Georgia** | **Shameful Sixteen** | 38.78% | 28.83% | 25.92% | 6.47% | 100.00% |
| **Hawaii** | **Shameful Sixteen** | 51.10% | 15.85% | 25.01% | 8.03% | 100.00% |
| **Illinois** | **Shameful Sixteen** | 34.31% | 37.50% | 16.56% | 11.62% | 100.00% |
| **Indiana** | **Shameful Sixteen** | 33.38% | 36.63% | 21.76% | 8.23% | 100.00% |
| **Louisiana** | **Shameful Sixteen** | 55.75% | 15.71% | 15.91% | 12.64% | 100.00% |
| **Michigan** | **Shameful Sixteen** | 32.94% | 37.55% | 18.60% | 10.91% | 100.00% |
| **New Mexico** | **Shameful Sixteen** | 46.00% | 13.68% | 16.12% | 24.21% | 100.00% |
| **Pennsylvania** | **Shameful Sixteen** | 29.08% | 28.97% | 25.12% | 16.83% | 100.00% |
| **Wyoming** | **Shameful Sixteen** | 30.19% | 31.41% | 0.00% | 38.41% | 100.00% |
| **Maryland** | **Shoddy Seven** | 24.13% | 23.12% | 38.18% | 14.57% | 100.00% |
| **Minnesota** | **Shoddy Seven** | 33.08% | 23.75% | 30.51% | 12.66% | 100.00% |
| **New Hampshire** | **Shoddy Seven** | 15.67% | 61.56% | 1.79% | 20.98% | 100.00% |
| **Ohio** | **Shoddy Seven** | 30.01% | 29.13% | 31.83% | 9.03% | 100.00% |
| **Rhode Island** | **Shoddy Seven** | 30.03% | 40.34% | 21.78% | 7.85% | 100.00% |
| **Virginia** | **Shoddy Seven** | 26.92% | 30.72% | 30.18% | 12.18% | 100.00% |
| **Wisconsin** | **Shoddy Seven** | 28.17% | 35.98% | 26.49% | 9.36% | 100.00% |
| **Alaska** | **Endeavoring Eight** | 11.89% | 26.45% | 0.00% | 61.67% | 100.00% |
| **Connecticut** | **Endeavoring Eight** | 25.01% | 38.08% | 29.07% | 7.84% | 100.00% |
| **Massachusetts** | **Endeavoring Eight** | 19.89% | 35.35% | 34.22% | 10.55% | 100.00% |
| **New Jersey** | **Endeavoring Eight** | 22.42% | 43.44% | 22.21% | 11.93% | 100.00% |
| **Montana** | **Endeavoring Eight** | 17.15% | 35.06% | 25.46% | 22.32% | 100.00% |
| **Oregon** | **Endeavoring Eight** | 8.70% | 29.71% | 44.65% | 16.94% | 100.00% |
| **South Carolina** | **Endeavoring Eight** | 36.06% | 31.82% | 21.92% | 10.20% | 100.00% |
| **West Virginia** | **Endeavoring Eight** | 38.18% | 18.00% | 22.06% | 21.76% | 100.00% |
| **Delaware** | **Front-Running Four** | 12.18% | 14.67% | 29.75% | 43.40% | 100.00% |
| **Maine** | **Front-Running Four** | 28.77% | 38.08% | 23.58% | 9.58% | 100.00% |
| **New York** | **Front-Running Four** | 25.55% | 29.47% | 31.22% | 13.76% | 100.00% |
| **Vermont** | **Front-Running Four** | 29.46% | 41.71% | 19.69% | 9.14% | 100.00% |

* *See* STATE AND LOCAL GOVERNMENT FINANCES, *supra* app. B, tbl.1 (Sales Tax % = Sales Tax Revenue/Total Tax Revenue).
** *See id.* (Property Tax % = Property Tax Revenue/Total Tax Revenue).
*** *See id.* (Income Tax % = Income Tax Revenue/Total Tax Revenue).
**** *See id.* (Corporate and Other Tax % = Corporate and Other Tax Revenue/Total Tax Revenue).

APPENDIX E TABLE 2

2006 STATE AND LOCAL SALES TAX RELIANCE PERCENTAGE AND SALES TAX BURDEN BY INCOME LEVEL

| | | | Poorest Households* | Lower-Middle Class Households* | | Middle Class Households* | Upper-Middle Class Households* | | Wealthiest Households* | |
|---|---|---|---|---|---|---|---|---|---|---|
| **State** | **Group** | **Reliance%**** | **Bottom 20%***** | **Second 20%***** | **Middle 20%***** | **Fourth 20%***** | **Next 15%***** | **Next 4%***** | **Top 1%***** | **Difference****** |
| **Alabama** | **Foul Fifteen** | 48.01% | 8.5% | 7.0% | 5.9% | 4.7% | 3.4% | 2.1% | 1.1% | 7.4% |
| **Arizona** | **Foul Fifteen** | 46.88% | 9.9% | 7.7% | 6.3% | 4.6% | 3.5% | 2.2% | 1.3% | 8.6% |
| **Arkansas** | **Foul Fifteen** | 53.07% | 10.4% | 9.3% | 8.1% | 5.8% | 4.7% | 2.9% | 1.6% | 8.8% |
| **Colorado** | **Foul Fifteen** | 36.09% | 6.6% | 5.0% | 4.2% | 3.2% | 2.4% | 1.6% | 1.0% | 5.6% |
| **Florida** | **Foul Fifteen** | 48.49% | 9.4% | 7.6% | 6.2% | 4.8% | 3.4% | 2.1% | 1.1% | 8.3% |
| **Nevada** | **Foul Fifteen** | 58.86% | 6.6% | 4.9% | 4.0% | 3.3% | 2.5% | 1.6% | 0.7% | 5.9% |
| **Oklahoma** | **Foul Fifteen** | 37.59% | 9.7% | 7.7% | 6.3% | 4.9% | 3.7% | 2.3% | 1.3% | 8.4% |
| **South Dakota** | **Foul Fifteen** | 54.27% | 11.5% | 8.7% | 6.9% | 5.6% | 4.1% | 2.4% | 1.1% | 10.4% |
| **Tennessee** | **Foul Fifteen** | 58.55% | 9.8% | 8.8% | 7.4% | 5.6% | 4.3% | 2.7% | 1.6% | 8.2% |
| **Texas** | **Foul Fifteen** | 45.03% | 8.8% | 7.0% | 5.5% | 4.2% | 3.0% | 1.8% | 1.1% | 7.7% |
| **Washington** | **Foul Fifteen** | 61.24% | 14.4% | 10.3% | 8.3% | 6.7% | 5.1% | 3.4% | 2.2% | 12.2% |
| **Idaho** | **Foul Fifteen** | 33.24% | 7.1% | 5.6% | 4.4% | 3.7% | 2.7% | 1.8% | 1.0% | 6.1% |
| **Mississippi** | **Foul Fifteen** | 48.78% | 8.9% | 8.2% | 6.9% | 5.4% | 4.1% | 2.4% | 1.3% | 7.6% |
| **North Carolina** | **Foul Fifteen** | 34.39% | 6.8% | 6.0% | 4.8% | 4.0% | 2.9% | 1.8% | 1.1% | 5.7% |
| **Utah** | **Foul Fifteen** | 40.02% | 7.8% | 6.7% | 5.4% | 4.4% | 3.4% | 2.1% | 1.2% | 6.6% |
| **California** | **Shameful Sixteen** | 31.77% | 8.6% | 6.8% | 5.2% | 4.0% | 2.9% | 1.9% | 1.1% | 7.5% |
| **Iowa** | **Shameful Sixteen** | 32.58% | 7.2% | 5.8% | 4.7% | 3.7% | 2.9% | 1.7% | 1.1% | 6.2% |
| **Kansas** | **Shameful Sixteen** | 36.52% | 7.6% | 6.3% | 4.9% | 4.3% | 3.2% | 1.9% | 1.1% | 6.5% |
| **Kentucky** | **Shameful Sixteen** | 37.48% | 5.6% | 5.0% | 4.3% | 3.3% | 2.6% | 1.6% | 0.9% | 4.7% |
| **Missouri** | **Shameful Sixteen** | 38.63% | 6.3% | 5.4% | 4.3% | 3.6% | 2.8% | 1.8% | 1.0% | 5.3% |
| **Nebraska** | **Shameful Sixteen** | 31.84% | 6.6% | 5.4% | 4.7% | 3.6% | 2.8% | 1.7% | 0.9% | 5.7% |
| **North Dakota** | **Shameful Sixteen** | 35.30% | 7.2% | 5.6% | 5.1% | 4.0% | 3.0% | 1.9% | 1.1% | 6.1% |
| **Georgia** | **Shameful Sixteen** | 38.78% | 8.6% | 7.1% | 5.7% | 4.5% | 3.3% | 2.0% | 1.1% | 7.5% |
| **Hawaii** | **Shameful Sixteen** | 51.10% | 12.5% | 9.0% | 6.8% | 5.4% | 3.9% | 2.5% | 1.6% | 10.9% |
| **Illinois** | **Shameful Sixteen** | 34.31% | 7.3% | 5.6% | 4.3% | 3.6% | 2.7% | 1.7% | 1.0% | 6.3% |
| **Indiana** | **Shameful Sixteen** | 33.38% | 7.1% | 5.6% | 4.5% | 3.7% | 2.7% | 1.7% | 1.0% | 6.1% |
| **Louisiana** | **Shameful Sixteen** | 55.75% | 10.8% | 10.5% | 8.4% | 6.8% | 5.0% | 2.9% | 1.6% | 9.2% |
| **Michigan** | **Shameful Sixteen** | 32.94% | 7.5% | 5.5% | 4.2% | 3.2% | 2.4% | 1.7% | 1.0% | 6.5% |
| **New Mexico** | **Shameful Sixteen** | 46.00% | 9.9% | 8.6% | 7.0% | 5.3% | 3.9% | 2.4% | 1.6% | 8.3% |
| **Pennsylvania** | **Shameful Sixteen** | 29.08% | 6.1% | 4.6% | 3.7% | 2.9% | 2.2% | 1.3% | 0.7% | 5.4% |
| **Wyoming** | **Shameful Sixteen** | 30.19% | 8.1% | 6.3% | 4.9% | 4.0% | 3.0% | 1.7% | 0.8% | 7.3% |
| **Maryland** | **Shoddy Seven** | 24.13% | 7.1% | 5.1% | 4.0% | 3.1% | 2.2% | 1.5% | 0.8% | 6.3% |
| **Minnesota** | **Shoddy Seven** | 33.08% | 7.6% | 5.5% | 4.2% | 3.6% | 2.7% | 1.7% | 1.0% | 6.6% |
| **New Hampshire** | **Shoddy Seven** | 15.67% | 2.6% | 1.7% | 1.3% | 1.0% | 0.8% | 0.5% | 0.2% | 2.4% |
| **Ohio** | **Shoddy Seven** | 30.01% | 7.5% | 5.7% | 4.7% | 3.8% | 2.9% | 1.8% | 1.1% | 6.4% |
| **Rhode Island** | **Shoddy Seven** | 30.03% | 9.2% | 5.7% | 4.9% | 3.5% | 2.7% | 1.6% | 0.8% | 8.4% |
| **Virginia** | **Shoddy Seven** | 26.92% | 5.0% | 3.8% | 3.1% | 2.5% | 1.8% | 1.2% | 0.6% | 4.4% |
| **Wisconsin** | **Shoddy Seven** | 28.17% | 6.5% | 5.2% | 4.1% | 3.4% | 2.5% | 1.6% | 1.0% | 5.5% |
| **Alaska** | **Endeavoring Eight** | 11.89% | 3.6% | 2.2% | 1.5% | 1.1% | 0.8% | 0.5% | 0.3% | 3.3% |
| **Connecticut** | **Endeavoring Eight** | 25.01% | 6.4% | 4.3% | 3.2% | 2.7% | 1.9% | 1.1% | 0.9% | 5.5% |
| **Massachusetts** | **Endeavoring Eight** | 19.89% | 4.7% | 3.4% | 2.6% | 2.0% | 1.5% | 1.0% | 0.5% | 4.2% |
| **New Jersey** | **Endeavoring Eight** | 22.42% | 6.2% | 4.3% | 3.3% | 2.7% | 1.9% | 1.4% | 0.7% | 5.5% |
| **Montana** | **Endeavoring Eight** | 17.15% | 2.3% | 1.8% | 1.2% | 0.9% | 0.6% | 0.3% | 0.1% | 2.2% |
| **Oregon** | **Endeavoring Eight** | 8.70% | 2.2% | 1.4% | 1.0% | 0.8% | 0.5% | 0.2% | 0.1% | 2.1% |
| **South Carolina** | **Endeavoring Eight** | 36.06% | 6.2% | 5.9% | 5.1% | 4.0% | 3.0% | 1.8% | 1.1% | 5.1% |
| **West Virginia** | **Endeavoring Eight** | 38.18% | 7.1% | 6.2% | 5.5% | 4.2% | 3.2% | 2.1% | 1.2% | 5.9% |
| **Delaware** | **Front-Running Four** | 12.18% | 3.8% | 2.6% | 1.8% | 1.4% | 1.0% | 0.5% | 0.2% | 3.6% |
| **Maine** | **Front-Running Four** | 28.77% | 6.8% | 5.3% | 4.1% | 3.5% | 2.6% | 1.5% | 0.8% | 6.0% |
| **New York** | **Front-Running Four** | 25.55% | 7.3% | 5.9% | 4.6% | 3.6% | 2.7% | 1.8% | 1.0% | 6.3% |
| **Vermont** | **Front-Running Four** | 29.46% | 5.7% | 4.3% | 3.8% | 3.3% | 2.3% | 1.3% | 0.8% | 4.9% |

* *See supra* notes 35-44 and accompanying text (defining income ranges across the fifty states).
** *See supra* app. E, tbl.1.
*** McIntyre & Gardner, *supra* note 34.
**** Difference = Bottom 20% Burden – Top 1% Burden.

APPENDIX E TABLE 3

2006 STATE AND LOCAL PROPERTY TAX RELIANCE PERCENTAGE AND PROPERTY TAX BURDEN BY INCOME LEVEL

| | | | Poorest Households* | Lower-Middle Class Households* | | Middle Class Households* | Upper-Middle Class Households* | | Wealthiest Households* | |
|---|---|---|---|---|---|---|---|---|---|---|
| State | Group | Reliance%** | Bottom 20%*** | Second 20%*** | Middle 20%*** | Fourth 20%*** | Next 15%*** | Next 4%*** | Top 1%*** | Difference**** |
| Alabama | Foul Fifteen | 15.09% | 1.3% | 1.2% | 1.0% | 1.1% | 1.1% | 1.4% | 1.1% | 0.2% |
| Arizona | Foul Fifteen | 27.70% | 4.0% | 2.3% | 3.3% | 2.9% | 2.8% | 2.2% | 1.1% | 2.9% |
| Arkansas | Foul Fifteen | 15.09% | 1.8% | 0.9% | 1.2% | 1.2% | 1.3% | 1.4% | 1.0% | 0.8% |
| Colorado | Foul Fifteen | 30.59% | 4.1% | 2.5% | 2.3% | 2.0% | 2.1% | 1.7% | 1.4% | 2.7% |
| Florida | Foul Fifteen | 34.55% | 5.1% | 2.4% | 3.0% | 3.0% | 3.1% | 3.0% | 1.6% | 3.5% |
| Nevada | Foul Fifteen | 25.70% | 2.7% | 3.7% | 2.6% | 2.8% | 2.7% | 2.2% | 1.0% | 1.7% |
| Oklahoma | Foul Fifteen | 16.01% | 4.2% | 1.8% | 1.8% | 1.8% | 1.9% | 1.7% | 0.9% | 3.3% |
| South Dakota | Foul Fifteen | 34.24% | 1.0% | 1.7% | 2.5% | 2.8% | 2.3% | 2.7% | 1.6% | –0.6% |
| Tennessee | Foul Fifteen | 23.93% | 1.6% | 1.3% | 1.7% | 1.6% | 1.7% | 1.8% | 1.3% | 0.3% |
| Texas | Foul Fifteen | 42.90% | 3.4% | 3.0% | 2.8% | 3.7% | 3.8% | 3.6% | 2.4% | 1.1% |
| Washington | Foul Fifteen | 27.46% | 4.2% | 2.6% | 3.2% | 3.2% | 2.9% | 2.2% | 1.1% | 3.1% |
| Idaho | Foul Fifteen | 27.51% | 3.1% | 4.4% | 2.3% | 2.6% | 2.6% | 2.1% | 1.5% | 1.6% |
| Mississippi | Foul Fifteen | 25.38% | 1.4% | 3.2% | 1.6% | 1.5% | 2.0% | 1.8% | 1.8% | –0.4% |
| North Carolina | Foul Fifteen | 23.27% | 2.8% | 1.5% | 2.1% | 2.1% | 2.2% | 2.0% | 1.3% | 1.5% |
| Utah | Foul Fifteen | 22.66% | 1.9% | 2.0% | 2.1% | 1.9% | 1.7% | 1.8% | 1.3% | 0.6% |
| California | Shameful Sixteen | 22.73% | 3.7% | 3.5% | 3.3% | 3.3% | 3.5% | 2.8% | 1.6% | 2.1% |
| Iowa | Shameful Sixteen | 33.07% | 2.8% | 2.4% | 2.6% | 2.3% | 2.5% | 2.5% | 2.0% | 0.8% |
| Kansas | Shameful Sixteen | 31.32% | 4.8% | 2.0% | 2.3% | 2.4% | 2.8% | 2.4% | 1.9% | 2.9% |
| Kentucky | Shameful Sixteen | 17.85% | 2.9% | 1.2% | 2.0% | 1.7% | 1.9% | 1.8% | 1.1% | 1.8% |
| Missouri | Shameful Sixteen | 27.22% | 2.4% | 2.2% | 2.8% | 2.4% | 2.5% | 2.4% | 1.6% | 0.8% |
| Nebraska | Shameful Sixteen | 32.50% | 2.4% | 3.4% | 3.2% | 2.9% | 3.5% | 2.9% | 2.2% | 0.2% |
| North Dakota | Shameful Sixteen | 26.79% | 1.0% | 3.2% | 1.8% | 2.4% | 2.6% | 2.9% | 2.1% | –1.1% |
| Georgia | Shameful Sixteen | 28.83% | 4.2% | 2.8% | 2.1% | 2.2% | 2.3% | 2.6% | 1.8% | 2.4% |
| Hawaii | Shameful Sixteen | 15.85% | 1.6% | 1.1% | 1.6% | 1.2% | 1.3% | 1.2% | 1.2% | 0.4% |
| Illinois | Shameful Sixteen | 37.50% | 4.5% | 3.6% | 3.8% | 4.1% | 4.0% | 3.6% | 1.7% | 2.8% |
| Indiana | Shameful Sixteen | 36.63% | 2.8% | 1.8% | 2.2% | 2.0% | 2.0% | 2.1% | 1.9% | 0.9% |
| Louisiana | Shameful Sixteen | 15.71% | 1.5% | 1.0% | 0.7% | 0.7% | 0.9% | 1.3% | 1.4% | 0.1% |
| Michigan | Shameful Sixteen | 37.55% | 4.1% | 3.0% | 3.0% | 2.9% | 2.9% | 2.9% | 2.3% | 1.8% |
| New Mexico | Shameful Sixteen | 13.68% | 3.0% | 1.6% | 1.9% | 1.8% | 1.6% | 1.5% | 0.8% | 2.2% |
| Pennsylvania | Shameful Sixteen | 28.97% | 3.8% | 4.0% | 3.2% | 3.4% | 3.3% | 2.8% | 1.4% | 2.4% |
| Wyoming | Shameful Sixteen | 31.41% | 4.7% | 2.8% | 2.6% | 1.9% | 2.3% | 2.1% | 1.8% | 2.9% |
| Maryland | Shoddy Seven | 23.12% | 3.5% | 2.3% | 2.8% | 3.3% | 2.9% | 2.7% | 1.1% | 2.4% |
| Minnesota | Shoddy Seven | 23.75% | 3.2% | 3.4% | 3.3% | 3.0% | 2.8% | 2.3% | 1.1% | 2.1% |
| New Hampshire | Shoddy Seven | 61.56% | 4.9% | 3.4% | 5.1% | 5.3% | 4.8% | 3.9% | 2.0% | 3.0% |
| Ohio | Shoddy Seven | 29.13% | 3.0% | 2.3% | 2.6% | 2.3% | 2.5% | 2.5% | 2.1% | 0.9% |
| Rhode Island | Shoddy Seven | 40.34% | 2.9% | 4.1% | 4.6% | 4.5% | 4.3% | 3.7% | 2.0% | 0.9% |
| Virginia | Shoddy Seven | 30.72% | 3.5% | 2.6% | 2.5% | 3.0% | 3.1% | 2.7% | 1.7% | 1.8% |
| Wisconsin | Shoddy Seven | 35.98% | 5.6% | 3.6% | 3.7% | 3.7% | 3.7% | 3.0% | 2.0% | 3.6% |
| Alaska | Endeavoring Eight | 26.45% | 2.9% | 3.2% | 1.9% | 2.2% | 2.7% | 2.4% | 1.8% | 1.1% |
| Connecticut | Endeavoring Eight | 38.08% | 4.4% | 5.5% | 5.2% | 4.6% | 4.4% | 3.0% | 1.2% | 3.2% |
| Massachusetts | Endeavoring Eight | 35.35% | 3.5% | 3.2% | 3.0% | 3.4% | 3.0% | 2.7% | 1.6% | 1.9% |
| New Jersey | Endeavoring Eight | 43.44% | 6.5% | 5.8% | 4.2% | 5.2% | 4.8% | 4.1% | 1.8% | 4.7% |
| Montana | Endeavoring Eight | 35.06% | 1.8% | 3.0% | 2.5% | 3.1% | 2.8% | 2.2% | 1.7% | 0.1% |
| Oregon | Endeavoring Eight | 29.71% | 4.6% | 3.6% | 2.6% | 3.0% | 2.7% | 2.2% | 1.2% | 3.4% |
| South Carolina | Endeavoring Eight | 31.82% | 1.5% | 1.5% | 2.0% | 2.0% | 2.3% | 2.2% | 1.9% | –0.4% |
| West Virginia | Endeavoring Eight | 18.00% | 1.2% | 1.0% | 1.1% | 1.4% | 1.3% | 1.4% | 1.6% | –0.5% |
| Delaware | Front-Running Four | 14.67% | 1.8% | 1.1% | 1.9% | 1.5% | 1.5% | 1.5% | 0.7% | 1.2% |
| Maine | Front-Running Four | 38.08% | 3.0% | 2.9% | 4.3% | 3.7% | 4.0% | 3.4% | 2.6% | 0.4% |
| New York | Front-Running Four | 29.47% | 4.8% | 4.4% | 4.4% | 4.1% | 4.7% | 3.7% | 1.9% | 2.9% |
| Vermont | Front-Running Four | 41.71% | 5.6% | 3.6% | 3.6% | 4.3% | 4.5% | 3.1% | 2.6% | 3.0% |

* *See supra* notes 35-44 and accompanying text (defining income ranges across the fifty states).
** *See supra* app. E, tbl. 1.
*** MCINTYRE & GARDNER, *supra* note 34.
**** Difference = Bottom 20% Burden – Top 1% Burden.

APPENDIX E TABLE 4

2006 STATE AND LOCAL INCOME TAX RELIANCE PERCENTAGE AND INCOME TAX BURDEN BY INCOME LEVEL

| | | | Poorest Households* | Lower-Middle Class Households* | | Middle Class Households* | Upper-Middle Class Households* | | Wealthiest Households* | |
|---|---|---|---|---|---|---|---|---|---|---|
| State | Group | Reliance%** | Bottom 20%*** | Second 20%*** | Middle 20%*** | Fourth 20%*** | Next 15%*** | Next 4%*** | Top 1%*** | Difference**** |
| Alabama | Foul Fifteen | 22.53% | 1.4% | 2.2% | 2.8% | 2.6% | 2.7% | 2.6% | 2.8% | –1.4% |
| Arizona | Foul Fifteen | 16.32% | 0.4% | 1.1% | 1.3% | 1.7% | 2.0% | 2.5% | 3.1% | –2.7% |
| Arkansas | Foul Fifteen | 23.01% | 0.1% | 1.4% | 2.4% | 3.0% | 3.8% | 4.4% | 4.6% | –4.5% |
| Colorado | Foul Fifteen | 24.73% | 0.7% | 1.8% | 2.5% | 2.9% | 3.2% | 3.3% | 3.4% | –2.7% |
| Florida | Foul Fifteen | 0.00% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.1% | 0.2% | –0.2% |
| Nevada | Foul Fifteen | 0.00% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Oklahoma | Foul Fifteen | 24.48% | –0.8% | 0.7% | 1.9% | 2.9% | 3.4% | 3.6% | 3.9% | –4.7% |
| South Dakota | Foul Fifteen | 0.00% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Tennessee | Foul Fifteen | 1.12% | 0.0% | 0.0% | 0.1% | 0.0% | 0.1% | 0.2% | 0.9% | –0.9% |
| Texas | Foul Fifteen | 0.00% | 0.0% | 0.0% | 0.0% | 0.0% | 0.1% | 0.2% | 0.4% | –0.4% |
| Washington | Foul Fifteen | 0.00% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Idaho | Foul Fifteen | 27.15% | –1.0% | 0.8% | 2.0% | 2.8% | 4.1% | 4.9% | 5.3% | –6.3% |
| Mississippi | Foul Fifteen | 15.34% | 0.2% | 1.0% | 1.6% | 2.0% | 2.4% | 3.0% | 3.4% | –3.2% |
| North Carolina | Foul Fifteen | 31.54% | 1.3% | 2.5% | 3.3% | 4.0% | 4.7% | 5.2% | 5.9% | –4.6% |
| Utah | Foul Fifteen | 27.50% | 0.7% | 2.1% | 2.8% | 3.4% | 4.0% | 4.2% | 4.0% | –3.3% |
| California | Shameful Sixteen | 31.28% | 0.1% | 0.5% | 1.3% | 2.2% | 3.4% | 5.1% | 7.5% | –7.4% |
| Iowa | Shameful Sixteen | 24.21% | 0.4% | 2.6% | 3.4% | 3.7% | 4.2% | 4.2% | 4.7% | –4.3% |
| Kansas | Shameful Sixteen | 22.98% | –0.5% | 1.1% | 2.5% | 3.2% | 3.8% | 4.0% | 4.8% | –5.3% |
| Kentucky | Shameful Sixteen | 28.93% | 1.4% | 3.8% | 4.3% | 5.0% | 5.4% | 5.1% | 5.3% | –3.9% |
| Missouri | Shameful Sixteen | 26.33% | 0.8% | 1.7% | 2.3% | 2.8% | 2.8% | 3.2% | 3.4% | –2.6% |
| Nebraska | Shameful Sixteen | 22.47% | 1.1% | 2.2% | 2.7% | 3.1% | 3.8% | 4.1% | 4.8% | –3.7% |
| North Dakota | Shameful Sixteen | 11.64% | 0.4% | 0.9% | 1.0% | 1.4% | 1.8% | 1.9% | 3.3% | –2.9% |
| Georgia | Shameful Sixteen | 25.92% | 0.6% | 1.7% | 2.7% | 3.4% | 3.8% | 4.0% | 4.1% | –3.5% |
| Hawaii | Shameful Sixteen | 25.01% | 0.2% | 3.0% | 3.5% | 4.1% | 4.2% | 4.5% | 5.0% | –4.8% |
| Illinois | Shameful Sixteen | 16.56% | 1.1% | 1.9% | 2.2% | 2.3% | 2.4% | 2.4% | 2.6% | –1.5% |
| Indiana | Shameful Sixteen | 21.76% | 1.8% | 3.1% | 3.4% | 3.7% | 3.9% | 3.9% | 3.7% | –1.9% |
| Louisiana | Shameful Sixteen | 15.91% | –0.1% | 0.7% | 1.6% | 2.4% | 3.0% | 3.1% | 3.3% | –3.4% |
| Michigan | Shameful Sixteen | 18.60% | 0.1% | 1.7% | 2.5% | 3.2% | 3.5% | 3.5% | 3.2% | –3.1% |
| New Mexico | Shameful Sixteen | 16.12% | –1.7% | 0.3% | 1.3% | 2.1% | 2.7% | 3.0% | 3.2% | –4.9% |
| Pennsylvania | Shameful Sixteen | 25.12% | 2.4% | 3.4% | 3.8% | 4.1% | 4.1% | 3.9% | 3.2% | –0.8% |
| Wyoming | Shameful Sixteen | 0.00% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Maryland | Shoddy Seven | 38.18% | 0.8% | 2.2% | 4.5% | 4.8% | 5.2% | 5.6% | 5.9% | –5.1% |
| Minnesota | Shoddy Seven | 30.51% | 0.0% | 2.1% | 3.1% | 3.6% | 4.4% | 5.1% | 6.0% | –6.0% |
| New Hampshire | Shoddy Seven | 1.79% | 0.2% | 0.1% | 0.0% | 0.1% | 0.1% | 0.3% | 0.7% | –0.5% |
| Ohio | Shoddy Seven | 31.83% | 1.5% | 2.8% | 3.7% | 4.2% | 4.6% | 5.0% | 5.2% | –3.7% |
| Rhode Island | Shoddy Seven | 21.78% | –0.1% | 1.1% | 2.0% | 2.7% | 3.1% | 3.6% | 4.2% | –4.3% |
| Virginia | Shoddy Seven | 30.18% | 1.0% | 2.3% | 3.5% | 3.7% | 4.0% | 4.3% | 4.3% | –3.3% |
| Wisconsin | Shoddy Seven | 26.49% | 0.1% | 1.9% | 3.5% | 3.7% | 4.2% | 4.1% | 4.5% | –4.4% |
| Alaska | Endeavoring Eight | 0.00% | 0.2% | 0.2% | 0.1% | 0.2% | 0.3% | 0.4% | 1.4% | –1.2% |
| Connecticut | Endeavoring Eight | 29.07% | 0.1% | 1.1% | 2.8% | 3.7% | 4.2% | 4.3% | 4.2% | –4.1% |
| Massachusetts | Endeavoring Eight | 34.22% | 0.4% | 2.8% | 3.8% | 4.1% | 4.4% | 4.6% | 4.5% | –4.1% |
| New Jersey | Endeavoring Eight | 22.21% | –0.9% | 0.6% | 1.6% | 2.1% | 3.3% | 4.7% | 6.8% | –7.7% |
| Montana | Endeavoring Eight | 25.46% | 0.7% | 1.7% | 2.2% | 3.0% | 3.3% | 3.8% | 3.7% | –3.0% |
| Oregon | Endeavoring Eight | 44.65% | 2.6% | 3.7% | 4.8% | 5.1% | 5.6% | 5.6% | 6.5% | –3.9% |
| South Carolina | Endeavoring Eight | 21.92% | 0.1% | 1.0% | 2.1% | 3.0% | 4.1% | 4.5% | 4.3% | –4.2% |
| West Virginia | Endeavoring Eight | 22.06% | 0.6% | 2.1% | 2.7% | 3.6% | 4.6% | 5.1% | 5.4% | –4.8% |
| Delaware | Front-Running Four | 29.75% | 0.6% | 1.9% | 2.8% | 3.3% | 3.9% | 4.1% | 4.8% | –4.2% |
| Maine | Front-Running Four | 23.58% | 0.3% | 1.6% | 2.9% | 3.2% | 4.7% | 5.1% | 5.9% | –5.6% |
| New York | Front-Running Four | 31.22% | –3.3% | –0.1% | 3.4% | 4.5% | 5.7% | 6.3% | 7.3% | –10.6% |
| Vermont | Front-Running Four | 19.69% | –1.4% | 0.7% | 1.7% | 2.5% | 3.0% | 4.0% | 4.6% | –6.0% |

* *See supra* notes 35-44 (defining income ranges across the fifty states).
** *See supra* app. E, tbl.1.
*** MCINTYRE & GARDNER, *supra* note 34.
**** Difference = Bottom 20% Burden – Top 1% Burden.