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Iowans for Tax Relief
The Taxpayers' Watchdog



Iowans for Tax Relief 2010 Questionnaire: State Legislative Candidates

Iowans for Tax Relief is the 54,900-member non-partisan taxpayer organization that has been advocating for limited government and lower taxes for over 30 years.

Iowans for Tax Relief PAC is our non-partisan political action arm that supports the election of pro-taxpayer candidates to the Iowa Legislature.

This candidate survey has been designed to allow candidates for the Iowa Legislature to express their views on key issues important to members of Iowans for Tax Relief.

Please mail this questionnaire promptly using the enclosed postage-paid envelope.

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Website: www.taxrelief.org E-Mail: itr@taxrelief.org

Phone: 563-288-3600 or 877-913-3600 Fax: 563-264-2413

1. PEOPLE'S RIGHT TO VOTE AMENDMENT

Do you support or oppose the proposed People's Right to Vote Amendment? This is a proposed amendment to the Iowa Constitution to require that any increase of state taxes or fees (including state laws that have the effect of raising property taxes) that exceeds one percent of annual state general fund revenue, will not take effect unless it is approved by majority vote of the people.

ITR POSITION: Iowans for Tax Relief SUPPORTS passage of the People's Right to Vote Amendment and putting it on the ballot so the people of Iowa can vote on its ratification. We believe tax increases should be a last resort. A Constitutional requirement for voter approval of large tax increases will encourage the Legislature and Governor to find better ways than tax increases to balance the budget. Iowans should have the final say on large tax increases. Currently, one percent of the general fund is roughly \$53 million and this is the amount that will trigger a vote of the people.

SUPPORT **OPPOSE** **UNDECIDED** *Comments? See page 4.*

2. 99% SPENDING LIMIT AMENDMENT TO THE IOWA CONSTITUTION

Do you support or oppose the proposed 99% Spending Limit Amendment? This is a proposed amendment to the Iowa Constitution to limit state general fund spending to no more than 99% of estimated revenue, require a 60% vote of both houses of the Iowa General Assembly to spend any of the state's reserve fund, and require the state to follow generally accepted accounting principles.

ITR POSITION: Iowans for Tax Relief SUPPORTS passage of the 99% Spending Limit Amendment and putting it on the ballot so the people of Iowa can vote on its ratification. We believe the state should be Constitutionally required to spend slightly less than it receives in annual revenue. The current 99% spending limit law is not effective, because it is only a statute; it has been repeatedly bypassed by the Legislature and Governor. Only a Constitutional requirement is strong enough to control spending and require honest accounting.

SUPPORT **OPPOSE** **UNDECIDED** *Comments? See page 4.*

3. FEDERAL DEDUCTION ON IOWA INCOME TAX RETURNS

Do you support or oppose allowing Iowans to fully deduct all federal income tax payments on their Iowa income tax returns?

ITR POSITION: Iowans for Tax Relief SUPPORTS keeping the right of all Iowans to fully deduct all federal income tax payments on their Iowa income tax returns. We believe federal deductibility is simple fairness. Iowans should not be required to pay a state income tax on the part of their income that is taken by the federal income tax. Any attempt to eliminate federal deductibility in return for lower tax rates will eventually lead to higher taxes, because those lower rates will be temporary but the loss of this deduction will be permanent. That is what happened with the federal 1986 Tax Reform Act.

SUPPORT **OPPOSE** **UNDECIDED** *Comments? See page 4.*

4. EVENTUAL ELIMINATION OF THE IOWA INCOME TAX

Do you support or oppose the eventual elimination of the Iowa state income tax?

ITR POSITION: Iowans for Tax Relief SUPPORTS the eventual elimination of the state corporate and personal income tax. We believe the state income tax is a substantial barrier to economic growth and job creation and its eventual elimination will significantly enhance Iowa's ability to compete for new business investment and the new jobs that would result. The economic growth resulting from gradual, but significant, income tax reductions would increase tax revenue from other sources and serve to replace some portion of lost revenue.

SUPPORT **OPPOSE** **UNDECIDED** *Comments? See page 4.*

5. LIMIT GROWTH OF PROPERTY TAXES

Do you support or oppose limiting local property tax growth to no more than the rate of inflation plus the additional revenue derived from adding new construction to the property tax base?

ITR POSITION: Iowans for Tax Relief SUPPORTS limiting property tax growth to no more than the rate of inflation plus the additional revenue derived from adding new construction to the property tax base. We believe local property tax limits are necessary to encourage local governments to focus expenditures on essential purposes. Property tax increases are tremendous burdens on fixed-income Iowans and make home ownership difficult for many Iowa families.

SUPPORT **OPPOSE** **UNDECIDED** *Comments? See page 4.*

6. TAXPAYER TRANSPARENCY WEBSITE

Do you support or oppose the implementation of a website for taxpayers to track how their tax dollars are collected and spent.

ITR POSITION: Iowans for Tax Relief SUPPORTS the implementation of a website for taxpayers to track how their tax dollars are collected and spent. Each year Iowans pay more than \$4,700 per person in state and local taxes. The implementation of an Iowa Transparency website would likely have a limited price tag as software is available at no extra cost from the federal government and some states have partnered with private businesses to develop state websites.

SUPPORT **OPPOSE** **UNDECIDED** *Comments? See page 4.*

CANDIDATE INFORMATION

DATE: _____ SIGNATURE: _____

PARTY: _____ PRINT NAME: _____

GOVERNOR HOUSE SENATE DISTRICT: _____