

## Taxpayer Bill of Rights (TABOR)

Compiled by Eileen Snyder, April 2005

<http://www.legis.state.wi.us/lrb/pubs/tapthepower.htm>

This bibliography lists print and electronic resources on the Taxpayer Bill of Rights (TABOR). Because Colorado was the first state to pass a TABOR amendment (in 1992), most states now considering a TABOR amendment to their own constitution are studying its effects in Colorado. For this reason, many of the resources listed here focus on Colorado.

**An Analysis of 1992 Ballot Proposals / Colorado Legislative Council, 1992, Research Publication no. 369. (342.34/C7/1992)** Includes an analysis of the original TABOR proposal.

**Budget Facts – True or False? / Colorado Office of State Planning and Budget, October 2003.** Argues that Colorado's budget crisis has been exaggerated, and that TABOR was not responsible for the state's budget shortfall. [www.state.co.us/gov%5Fdir/govnr%5Fdir/ospb/specialreports/budgetfacts-10-23-03.pdf](http://www.state.co.us/gov%5Fdir/govnr%5Fdir/ospb/specialreports/budgetfacts-10-23-03.pdf)

**Coloradans Support TABOR Amendment Limits on Taxes and Government Spending / Floyd Ciruli, Ciruli Associates, February 19, 2003.** An analysis of a 2003 Ciruli Associates survey asking whether Colorado residents supported revenue and spending limits. [www.ciruli.com/polls/tabor03.htm](http://www.ciruli.com/polls/tabor03.htm)

**A Colorado Example: What TABOR Could Mean for Public Education in Wisconsin / Wisconsin Council on Children & Families, June 1, 2004. (371.32/W762)** Compares spending on public K-12 education in Colorado and Wisconsin. [www.wccf.org/pdf/TABOR\\_education.pdf](http://www.wccf.org/pdf/TABOR_education.pdf)

**Colorado Is the Model, Not New York or "Taxachusetts" / Peter Ferrara, Virginia Club for Growth, April 2004.** Argues that Virginia should adopt a TABOR modeled on Colorado's. [www.virginiacubforgrowth.org/articles/PF\\_Colorado.htm](http://www.virginiacubforgrowth.org/articles/PF_Colorado.htm)

**"Colorado: Struggling With Cause and Effect" / State Policy Reports, March 2004, v. 22, no. 6, p. 8-13. (328/St1/2004/v.22/no.6)** Discusses the effect of TABOR on Colorado's economy and the size of its government.

**"Letter to the Editor" / State Policy Reports, April 2004, v. 22, no. 8, p. 13-15. (328/St1/2004/v.22/no.8)** Colorado's Budget Director disputes the findings in "Colorado: Struggling With Cause and Effect".

**Comparing the Health Care Systems in Wisconsin and Colorado / Wisconsin Council on Children & Families, April 2004. (614.01/W757)** [www.wccf.org/pdf/TABOR-WI-CO.pdf](http://www.wccf.org/pdf/TABOR-WI-CO.pdf)

**"Fiscal Folly?" / Chris Frates, National Conference of State Legislatures, State Legislatures, January 2005, v. 31, no. 1, p. 20-23. (328.11/N214/2005/v.31/no.1)** "Colorado can't claw its way out of a severe fiscal crisis because of its TABOR amendment, which has the state slashing programs while refunding taxes. Although it has its supporters, others say it has to change." — p. [3]

**"Nuts and Bolts of TABOR" / Ronald K. Snell, National Conference of State Legislatures, State Legislatures, January 2005, v. 31, no. 1, p. 24-25. (328.11/N214/2005/v.31/no.1)** "Colorado voters approved a constitutional amendment that limits the growth of government like nowhere else." — p. [3]

**"Optional Illusions" / Alan Ehrenhalt, Governing, June 2004, v. 17, no. 9, p. 6, 8. (336.21/Eh8)** The author concludes that Colorado government is coping with voter-approved initiatives (including TABOR) which will curtail public services and endanger the state's financial situation. [www.governing.com/articles/6assess.htm](http://www.governing.com/articles/6assess.htm)

**"Putting the Lid On: How Wisconsin Can Cap Its Spending" / Richard G. Chandler, Wisconsin Policy Research Institute, WI: Wisconsin Interest, Winter 2005, v. 14, no. 1, p. 15-20. (354.1/W752/2005/v.14/no.1)** Suggests that spending limits are the best way to curtail government spending. [www.wpri.org/WIInterest/Vol14no1/Cha14.1.pdf](http://www.wpri.org/WIInterest/Vol14no1/Cha14.1.pdf)

**Questions on TABOR / Colorado Legislative Council, March 3, 2003. (336.1/C7a)** Responds to questions about how TABOR works and its effects on Colorado's economy.

**Reforming TABOR in Colorado / Michael New, Cato Institute, May 2, 2004.** Discusses current attempts to reform TABOR in Colorado and warns that weakening the spending limits may have negative consequences. The Cato Institute has a number of other publications about tax and expenditure limitations on its Web site. [www.cato.org/pub\\_display.php?pub\\_id=2637](http://www.cato.org/pub_display.php?pub_id=2637)

## ***Taxpayer Bill of Rights (TABOR)***

### **Continued**

***Schedule of TABOR Revenue / Colorado Office of the State Auditor, September 2004.*** (336.1/C7/2004) “This report contains the results of the financial audit of the *Schedule of TABOR Revenue* as of June 30, 2004 and 2003.” — *letter of transmission*. [www.leg.state.co.us/OSA/coauditor1.nsf/All/D25AC0EF0C2DC04F87256F230063F2B6/\\$FILE/1666%20TABOR%20Revenue%20Sept%202004.pdf](http://www.leg.state.co.us/OSA/coauditor1.nsf/All/D25AC0EF0C2DC04F87256F230063F2B6/$FILE/1666%20TABOR%20Revenue%20Sept%202004.pdf)

“Symposium: Wisconsin Tax Policy – Proceedings of a Colloquium at Marquette University Law School” / Michael K. McChrystal, editor, *Marquette Law Review*, 2004, v. 88, no. 1. (328/M34/2004/v.88/no.1) Includes articles discussing TABOR.

“TABOR: A Taxpayer Bill of Goods” / John R. Corlett, *Wisconsin Counties*, March 2005, v. 69, no. 3, p. 28-29+. (352.9/W75/2005/v.69/no.3) Discusses the pitfalls of Ohio’s proposed TABOR law, using Colorado as an example.

[*TABOR Issues*] / Center on Budget and Policy Priorities. [www.cbpb.org](http://www.cbpb.org)

- *Colorado’s Fiscal Problems Have Been Severe and are Likely to Continue: Colorado’s Stringent “TABOR” [Taxpayer Bill of Rights] Limit Has Worsened the Problems*, March 2004 (336.1/C33c)
- *The Flawed “Population Plus Inflation” Formula: Why TABOR’s Growth Formula Doesn’t Work*, January 2005 (336.1/C33d)
- *Public Services and TABOR in Colorado*, January 2005 (336.1/C33e)

***The TABOR Surplus and TABOR Refund Mechanisms / Colorado Office of State Planning and Budgeting, September 2004.*** Describes how surplus revenue is returned to Colorado citizens under TABOR. [www.state.co.us/gov%5Fdir/govnr%5Fdir/ospb/specialreports/taborsurplus-sep2004.pdf](http://www.state.co.us/gov%5Fdir/govnr%5Fdir/ospb/specialreports/taborsurplus-sep2004.pdf)

***TABOR: The Taxpayer’s Bill of Rights / Colorado Office of State Planning and Budgeting, September 2004.*** Argues that TABOR has not been responsible for recent budget shortfalls in Colorado. [www.state.co.us/gov%5Fdir/govnr%5Fdir/ospb/specialreports/tabor-sep2004.pdf](http://www.state.co.us/gov%5Fdir/govnr%5Fdir/ospb/specialreports/tabor-sep2004.pdf)

***TABOR Unintended Consequences: Lessons Learned from Other States / Wisconsin Alumni Association.*** Discusses possible negative consequences of TABOR. [www.uwalumni.com/BAN/taborlessons.html](http://www.uwalumni.com/BAN/taborlessons.html)

“Taxpayers Bill of Rights is Pushed Beyond Colorado” / Kathleen Hunter, Pew Charitable Trusts, *Stateline.org*, March 17, 2005. Supporters of TABOR in Colorado promote the legislation to other states despite Colorado’s troubles. [www.stateline.org/live/ViewPage.action?siteNodeId=136&languageId=1&contentId=19214](http://www.stateline.org/live/ViewPage.action?siteNodeId=136&languageId=1&contentId=19214)

***The Taxpayer Bill of Rights (TABOR): A Solution to Wisconsin’s Fiscal Problems or a Prescription for Future Fiscal Crises? / Andrew Reschovsky, April 2004 (Revised August 31, 2004).*** (UW/RML/t) (noncirculating). A revision of the original article that appeared in the *Marquette Law Review* “Wisconsin Tax Policy Symposium” issue. [www.lafollette.wisc.edu/publications/otherpublications/economics/2004/TABOR-solution-or-prescription\(revised\).pdf](http://www.lafollette.wisc.edu/publications/otherpublications/economics/2004/TABOR-solution-or-prescription(revised).pdf)

“The Trouble with TABOR” / Jeff Mayers, Wisconsin Policy Research Institute, *WI: Wisconsin Interest*, Fall 2004, v. 13, no. 3, p. 21-25. (354.1/W752/2004/v.13/no.3) Discusses the failed attempt to give “first approval” to a Taxpayer Bill of Rights amendment to the Wisconsin Constitution in 2004 and what it might take to pass the legislation in the 2005 session. [www.wpri.org/WIInterest/Vol13no3/May13.3.pdf](http://www.wpri.org/WIInterest/Vol13no3/May13.3.pdf)

“Trusting the Public: The Case for a Taxpayer Bill Of Rights” / Charles J. Sykes, Wisconsin Policy Research Institute, *WI: Wisconsin Interest*, Winter 2005, v. 14, no. 1, p. 7-13. (354.1/W752/2005/v.14/no.1) Sykes lays out the benefits of TABOR for Wisconsin. [www.wpri.org/WIInterest/Vol14no1/Syk14.1.pdf](http://www.wpri.org/WIInterest/Vol14no1/Syk14.1.pdf)

#### **Related Web Sites**

[www.highroadnow.org/low\\_road/tabor/resources](http://www.highroadnow.org/low_road/tabor/resources) – The American Legislative Issue Campaign Exchange (ALICE) TABOR resources page lists resources opposing TABOR.

[www.americansforprosperity.org](http://www.americansforprosperity.org) – Americans for Prosperity Foundation. Provides links to articles in favor of TABOR.

[www.thebell.org/TaborFP.html](http://www.thebell.org/TaborFP.html) – The Bell Policy Center offers reports opposing TABOR in Colorado.

[www.crgnetwork.com/isstabor.asp](http://www.crgnetwork.com/isstabor.asp) – CRG (Citizens for Responsible Government) Network. Provides information and resources in favor of TABOR in Wisconsin.

[www.heritage.org/Research/Budget/bg1793.cfm](http://www.heritage.org/Research/Budget/bg1793.cfm) – The Heritage Foundation. The conservative think-tank calls for a federal version of TABOR.

<http://i2i.org> – The Independence Institute, a Colorado-based public policy research institute. Includes articles and editorials in favor of TABOR in Colorado.

[www.witabor.org](http://www.witabor.org) – United Wisconsin for a Taxpayer Bill of Rights. The Web site of a group set up specifically to advocate for TABOR in Wisconsin.

[www.wiscities.org/TABORbkg.htm](http://www.wiscities.org/TABORbkg.htm) – The Wisconsin Alliance of Cities offers a list of resources in opposition to TABOR.

**BadgerLink:** [www.badgerlink.net](http://www.badgerlink.net)

Search the ProQuest Newspapers database and ProQuest’s *Wisconsin Newsstand*. Numerous articles about TABOR have appeared in Wisconsin newspapers. Suggested search terms: “Taxpayer Bill of Rights” and *Wisconsin, TABOR and Wisconsin*.