

Starving the Beast?:  
Anti-Tax Pledges and State Legislative Behavior

Nicole Kazee, PhD

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In recent decades, anti-tax organizations have been credited with much of the growth and cohesion of the conservative movement. By using their powerful positions in both state and national politics, they have prioritized taxes over other issues and redirected the conservative agenda. A key part of their role has been helping to foment a “radicalization” of the tax issue among the elites of the Republican Party (Hacker and Pierson 2007, 262, 267). “My goal is to cut government in half in twenty-five years,” leader Grover Norquist has famously claimed, “to get it down to the size where we can drown it in the bathtub” (Dreyfuss 2001).

Although there have been several reasons for their ability to elevate taxes to the top of the heap, including regular Wednesday meetings with top Washington elites and active campaign support for sympathetic candidates, they have largely credited one tactic: the anti-tax pledge (Warren 2004). This pledge aims to constrain future policymaking by requiring that signees make a specific, public campaign promise to oppose *any* kind of tax increase under any circumstances. The implicit claim is not merely that the pledges signal existing anti-tax preferences, but that they actually modify legislative behavior, leading signers to vote against even those tax increases they might have otherwise considered supporting. The accepted story among journalists, political bloggers, and, of course, the anti-tax groups themselves, is that these pledges have been so effective that they have fundamentally changed the policy landscape.

But the truth is that we know very little about these pledges from either a theoretical or empirical standpoint. With a single exception, these pledges and their effects on the political system have gone unexamined by scholars.<sup>1</sup> Who signs them, and why do they do so if it’s politically risky to tie their hands in this way? What would have to occur for the pledges to actually work in constraining behavior, and do we see this occurring? Do they keep their pledges?

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<sup>1</sup> The single academic study to consider the pledges appears to be Gale and Kelly’s analysis of congressional signers of the pledge and their subsequent voting behavior on both tax and spending bills (2004).

This paper, which is part of a broader project on the politics of taxation, represents a first cut at some of these questions. The first part of the paper will grapple theoretically with anti-tax pledges as an electoral phenomenon that is unusual in several ways. First, they represent a fundamentally new type of interest group activity. Unlike most interest group activities, which have a relatively short time horizon and aim to affect individual elections or pieces of legislation, these pledges are unique in that they purport to tie legislators to specific patterns of behavior over a long time horizon and a range of legislative issues. Activities pursued in the service of these goals can be thought of as *binding tactics*. What is this binding tactic trying to achieve, and how? What are the mechanisms of this causal chain? I determine that the anti-tax groups largely act as intermediaries in the process, and that voters (or at least legislators' beliefs about voters) are the crucial element that determines the extent to which a pledge can affect the most visible kinds of lawmaking behavior.

Second, the pledges are unusual in that they represent extremely specific campaign promises. Candidates for office generally avoid such promises because they leave little governing flexibility and can easily lead to later punishment. In other words, they are seen as risky. What conditions would need to be met in order for such a risk to be worthwhile? What is the payoff for them? For some, certainly, it is not a risk at all; they would never consider voting for a tax under any circumstance anyway. Signing a pledge is a signaling device and nothing more. But others may harbor doubts about their future votes on unknown bills, and in order to risk the public commitment they would need to believe that they will reap rewards in the form of votes (from constituents who favor ideological purity) or campaign support from business or anti-tax interest groups.

The second half of the paper provides an exploratory empirical analysis. I first examine state pledge signers themselves.<sup>2</sup> Who are they, and how do they differ from non-signers? Here, I

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<sup>2</sup> A separate, ongoing project is looking at the legislative behavior of members of Congress who have signed pledges. There is some reason to believe that this binding effect to be stronger for members of Congress

present a broad summary of the complete 2006 list of state legislative signers, as well as a more detailed exploration of signers in three states. I come to two clear conclusions. First, and not surprisingly, signers are notably more conservative than the average legislator. However, pledge signers are not unique among conservatives: in many ways, they closely resemble Republicans who choose not to sign pledges. The one notable difference – one that may provide a clue about who pledge signers are really trying to please – is that signers received larger campaign contributions from tobacco companies than their non-signing counterparts.

Finally, I will present an analysis of a comprehensive list of pledge *breakers* (compiled here for the first time) in order to discern patterns of behavior. What can these pledge breakers teach us about the effectiveness of the pledge? I find that pledge signers break their promises often, and that Democrats do so more often than Republicans. However, pledge breakers are more likely to vote for certain types of tax increases than others – in fact, the ones that polls have repeatedly shown are the most tolerable to voters. The tentative conclusion that can be drawn is that despite the many claims that pledges help prevent legislators from voting for tax increases, this may not be true. Lawmakers who sign pledges are not necessarily beholden to the anti-tax groups. Instead, they appear to be responsive to another group: voters. Voters oppose all taxes in the abstract, but appear to be more forgiving of particular types of tax increases under particular circumstances. Therefore,

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than for state legislators. This is primarily for two reasons. First, voters generally have far more information about national representatives, given greater media coverage and higher profiles. This means that the electoral mechanism may be better able to perform its function, and enable voters to punish shirkers. Second, anecdotal evidence suggests that voters are more realistic about the need to increase taxes under certain circumstances at the state level (Franklin and Newmyer 2005). Moreover, although state lawmakers are to some extent held captive by constitutional balanced budget requirements, which may demand that they increase revenue, members of Congress do not have this excuse. Finally, the natural allies of tax groups, such as business organizations, are less ideologically stringent at the state level (Franklin and Newmyer 2005). (Businesses need services such as roads and schools, which are generally provided at the state and local levels.) At the federal level, such interest groups may often help the tax groups disseminate information about instances of pledge breaking. On the other hand, states have smaller legislative agendas, and tax issues may be more likely to dominate the news at the state level than at the federal level, where taxes compete with a host of foreign and domestic affairs. In addition, state residents may be more aware of the need to compete with other states for business, jobs, and investment (Kone and Winters 1993, 27).

this attention to voters not only explains why pledge signers are so comfortable breaking their pledges, but also why they sign them in the first place. There is electoral reward for signing the pledge, and generally little punishment for breaking it later.

### **Pledges as an Interest Group Strategy**

Anti-tax interest groups have proven extremely powerful in both national and state politics. Most prominent is Americans for Tax Reform (ATR), created in 1986 and headed by ubiquitous activist Grover Norquist. ATR is taken especially seriously at the federal level, where it has benefited from close ties to Republican presidential administrations. (Norquist was thought to be instrumental in helping elect George W. Bush), and played a key role in uniting conservatives who had differing priorities (Warren 2004; Dreyfuss 2001.) ATR is joined by Club for Growth, another national organization that spends considerable resources punishing legislators they have branded as RINOs (Republicans in Name Only) for their insufficient commitment to fiscal conservatism. These are elite-driven groups, with small memberships and large coffers that are filled with donations from wealthy individuals and organizations (including the Republican Party itself) (Hacker and Pierson 2007, 267). There are also a myriad of state groups, many of which appear to mirror ATR in their mission and organizational structure.

Anti-tax groups participate in a range of common interest group activities, including working to elect sympathetic officials and lobbying on bills. But they also have a history of acting to constrain policymaking over the long term – in some cases, even beyond the political life of any single individual. For example, for several decades, such groups (particularly smaller state groups supported by the national behemoths) devoted much of their energies to passing ballot initiatives that would constitutionally or statutorily limit taxation or spending over long time horizons. Anti-tax groups are particularly well-suited for this kind of long-term battle. Such groups have a very

clear, simple, unequivocal goal: to shrink the size of government. No tax increase is acceptable, and very little spending is desirable. The black and white definition of this goal – and its stability even when there are changes in the political environment – makes it particularly easy to set in place mechanisms that will operate independently over the long term.

Anti-tax pledges were a later addition to the groups' arsenal. By far the most important, and the focus of this paper, is Americans for Tax Reform's Taxpayer Protection Pledge, which is circulated to members of Congress and state officials.<sup>3</sup> At the state level, the pledge requires that the signee commit to "oppose and vote against *any and all efforts to increase taxes.*"<sup>4</sup> In 2002, ATR reportedly spent \$2 million on pledge-related activities alone (Warren 2004). By most accounts, they have become a crucial part of the conservative strategy. According to one scholar, the pledge is ATR's "most celebrated instrument of political persuasion" and its "most obvious mechanisms of accountability" (Medvetz 2006, 353, 360, 361). Signing the pledge is now deemed essential for most Republicans running for state or federal office (Hacker and Pierson 2007, 268). One observer went as far as to credit the pledges with having "transformed American politics" (Alter 2006).

The goal of the pledge is to "bind" legislators to vote in specific ways in a range of future policy battles. Such a tactic represents a unique interest group strategy that has been largely unexplored. Most interest group activities that are designed to influence government fall under two broad headings: lobbying and influencing elections. Although both types of activities involve some long-term influence, their primary focus is on getting the desired outcome in one event. Specifically, binding tactics differ from other interest group activities in two main ways: they demand simple,

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<sup>3</sup> Some state taxpayer organizations have their own pledges that are similar or identical to that of ATR. Such organizations include the Colorado Union of Taxpayers, the Maryland Taxpayers Association, the Citizens for Limited Taxation (Massachusetts), the Coalition of New Hampshire Taxpayers, the South Carolina Association of Taxpayers, the Tennessee Tax Revolt, and Vermonters for Economic Health.

<sup>4</sup> Italics mine. The pledge and archives of signers were once available on the ATF web site (<http://www.atr.org/pledge/state/index.html>), but today only the current list is posted. Most earlier lists can be found through Internet archives.

specific action that would be relatively unambiguous over a range of bills, and they are theoretically enforceable in some way.

Of course, legislators who sign pledges remain free agents. So how might such a pledge actually constrain behavior? In short, the popular narrative suggests that the pledge is effective because legislators who sign it will be punished for renegeing. Put another way, the pledge could satisfy the requirements of a binding tactic: the behavior it demands is clear and specific over a range of bills, and it is potentially enforceable in a way that a mere expressed preference is not.

Anti-tax groups pressure legislators to sign pledges that are simple, public, and unambiguous. There is very little room in the pledge for negotiation or creative explanation if a legislator chooses to vote in favor of a particular tax increase. The only exception is when legislators vote in favor of a tax increase that is paired in the same bill with a corresponding tax decrease, making the entire package revenue neutral (Warren 2004).<sup>5</sup> By joining the group, signees are defining what is expected of them, “thereby clarifying when a defection occurs and when a punishment is called for” (Axelrod 1986, 1105-6). Therefore, the pledge could represent more than simply an expression of preferences. The goal of ATR is to *modify* those preferences to fit the organization’s extremely rigid goals. If this were not the case – if pledges merely represented the public declaration of lawmakers existing preferences – the pledges would simply be informational, and would not exert any independent effect on policy. The point of the tactic is clearly to *shape* policy in new ways.

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<sup>5</sup> Lawmakers have attempted to make arguments for other exceptions. Richard Lugar signed the pledge when running for the presidency in 1996, but later requested an exception for financing wars or helping the country through a depression. His signature was thrown out (Henderson and Hayward 1997). In another case, an Arizona state legislator suggested that the pledge does not apply to voting in favor of a bill that would send a tax increase to the voters. Norquist disagreed (Pitzl 2010). Finally, legislators have made the case that previous tax cuts should cancel out later tax increases, particularly if those tax cuts were far larger than the increases. The pledge, however, requires that the tax cuts appear in the same piece of legislation as the increases (Leary and Bousquet 2009).

Once this process has occurred, the groups (ATR and the state-specific anti-tax groups) serve as watchdogs. Elected officials who renege on their pledges by voting in favor of a tax are publicly “outed.” In the language of political science, the anti-tax groups provide the necessary information to establish traceability – that is, they make the connection between an outcome (e.g., higher taxes) and a particular legislative decision (e.g., a vote in favor of a tax increase). In this, interest groups are acting as “instigators” who capitalize on legislative behavior and mobilize an otherwise inattentive public (Arnold 1990, 68-71; Goldstein 1999, 33). Voters who are responsive to tax issues are then expected to punish the legislator by voting against him or her in the next election. This may be particularly likely in a Republican primary, where voters are most responsive to tax issues. In other words, ATR merely provides the information; *voters exact the punishment* (Pitzl 2010). As Norquist repeatedly clarifies, the pledge isn’t a promise made to him or ATR. It is a promise made to constituents (Leary and Bousquet 2009; Pitzl 2010).

In order for voters to punish legislators in this way, they must vote retrospectively. In other words, they must base their votes on performance evaluations of incumbent lawmakers. The anticipation of this kind of retrospective voting motivates legislators to make choices that are in the interests of their voters (Ferejohn 1986, 7). The specific argument here is that legislators assume that their voters will punish them for voting in favor of tax increases, which should motivate them to avoid such votes.

Political scientists might argue that voters are unsophisticated and do not exhibit such rational voting behavior. But there are several reasons to believe that voters could behave in this way. First, studies of policy responsiveness at the state level have found that the policy positions of incumbents – and the degree to which these positions correspond to those of their constituents – do affect voting behavior (e.g., Hogan 2008). More importantly, there is convincing empirical evidence that voters can punish candidates specifically because of unpopular tax decisions. Several studies,

looking at governors, have found that incumbents who oversaw increases in visible state taxes were likely to lose votes at the polls (Kone and Winters 1993, 36; Niemi et al. 1995, 949). Finally, the anti-tax groups advertise reneging in simple, easily digestible forms, which increases the likelihood that voters will have the necessary information to punish legislators for voting in favor of tax increases. ATR press releases frequently advertise pro-tax votes without providing details or putting them into context, capitalizing on the negative connotations of the word “tax.” Such easy-to-understand messages about taxes are generally the most effective in elections (Brunori 2001, 51).

### **Pledges as Campaign Promises**

This key role of constituents in the process means that these pledges can be viewed as a very specific kind of campaign promise. The promise is so specific, in fact, that it represents an informal contract between the principals (the voters) and the agents (the elected officials).

This creates a puzzle: why sign a pledge in the first place? It’s clear what the anti-tax interest groups get out of the deal (e.g., an entrenched commitment to lower taxes, a cadre of elected officials aligned with them over the long term), but what do the candidates get? Generally, candidates are loathe to make specific promises during elections because they want to maintain flexibility. They all know stories of elected officials who were burned for making promises they couldn’t keep (the classic example being George H. W. Bush’s famous “read my lips” promise and the resulting punishment). Moreover, as demonstrated repeatedly by public opinion polls, voters don’t generally believe that elected officials will keep their promises once in office (Sulkin 2009). This suggests that there would be little political payoff in an election, and potentially great political risk once elected.

There has been very little research examining the relationship between candidate appeals and subsequent behavior in office (Sulkin 2009). Most studies look at the congruence between *party*

platforms and legislative behavior, which rarely captures the American political environment, and certainly does little to shed light on the highly personal anti-tax pledge. A handful of studies have found that presidents attempt to keep their promises, and are largely successful at doing so.<sup>6</sup> Two studies have examined the extent to which members of Congress have kept their campaign promises, and they measure promises in quite different ways. Ringquist and Dasse (2004) utilize policy positions as self-reported on the National Political Awareness Test (NPAT). They contend that although these positions are not explicitly promises, they represent “a very accessible source of high-quality, neutral information regarding candidate intentions,” which also happens to be fairly widely publicized (Ringquist and Dasse 2004, 405). Sulkin (2009), on the other hand, looks at issue positions stated in campaign ads. Both studies find that legislators vote in ways that are fairly consistent with their promises.

But neither of these represents particularly good measures of promises, at least not in the way that promises are commonly understood – and this is largely because better measures are hard to come by. Legislators simply don’t frequently make such explicit, easily measurable commitments. A pledge, however, is a notable exception. Candidates are openly pledging to *vote* in a particular way on particular types of bills that can be easily traceable. Beyond merely promising to do so, the candidate is signing an informal contract. This contract is theoretically binding in a way that a statement in a campaign ad or an answer to a long questionnaire is not. Moreover, in reality they are making this promise to both the full constituency and a powerful subgroup that threatens to punish shirkers – namely, the anti-tax groups. In other words, we can think of a pledge as an operationalization of a campaign promise.

In order for this kind of promise to be rational, candidates must believe that the electorate not only votes retrospectively (based on some measure of previous performance) but also

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<sup>6</sup> See Ringquist and Dasse (2004, 401) for a good summary.

*prospectively*. In other words, they must believe voters will reward them for promising future behavior while in office. Moreover, they must believe voters will be particularly likely to reward promises that at least appear to be binding, even though they clearly do not carry the weight of a contract. The primary payoff of signing a pledge, then, is prospective electoral support.

There is an additional type of payoff that operates independently of voters: campaign finance. Making a pledge is often a litmus test for candidates, and substantial campaign funding can depend on whether a candidate is willing to sign. This funding often comes from the anti-tax groups themselves, but it can also come from business groups, particularly those representing heavily-taxed industries, such as tobacco companies. It may be that a candidate signs a pledge in order to secure donations, or it may be that the candidate receives donations and feels pressure to sign in order to continue receiving them in the future. Either way, this suggests that pledge signers could be motivated by more than just voters.

### **Who Signs a Pledge?**

Our level of knowledge about no-tax pledges is so limited that even the most basic data about signers have never been analyzed. We know next to nothing about who signs pledges in the first place. Are signers distinctive in some way? Do they simply represent the most conservative legislators, or is there some other feature of legislative districts that appears to affect the likelihood of signing? Who finds it worth their while to make such a risky campaign promise? These questions can help shed light on whether the pledges merely signal existing political preferences, or whether they reflect a more complicated phenomenon that could have a larger, independent effect on politics. Answering them can also set the stage for later analyses about their effect on specific policy choices.

I have created two datasets.<sup>7</sup> In the first, I collected very basic information about the 1350 state legislators who signed the pledge in 2006.<sup>8</sup> Results are shown in Appendix 1. On average, 27 lawmakers in each state signed the pledge, representing an average of 18 percent of total state legislators.<sup>9</sup> There was considerable variation across states. South Carolina had the largest presence of pledge signers at 36 percent of total legislators; Rhode Island and Arkansas had the smallest with 2 percent. In no state did pledge signers constitute anywhere close to a majority. In other words, we can see immediately that pledge signers alone would not be able to thwart policy legislation in a floor vote, and in only rare exceptions could they even kill a bill that required a supermajority. Notably, these numbers are extremely low in comparison to pledge signing at the national level: in 2006, 44 percent of representatives in Congress signed pledges. This suggests that pledges may play a particularly large role in Washington. (Research on the effect of pledges in Congress is ongoing.)

The second dataset includes more detailed information for legislators in the lower chambers of a subgroup of three states: Indiana, Oregon, and South Carolina. The percentage of sitting legislators in each state who signed pledges represents the range of states: in South Carolina, 39 out of 125 (or 31 percent) signed pledges, Indiana had 17 signers out of 100 (or 17 percent), and Oregon had only 5 signers (or 8 percent of sitting legislators). This is not intended to serve as a representative cross section of the country, but rather to demonstrate a range of state legislatures in terms of geography and political background.<sup>10</sup> However, it happens that the average percent of

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<sup>7</sup> Thanks also to my tireless research assistant, Magdalyn Guzzo.

<sup>8</sup> These data appear to be similar to other years, where the total number of signers ranges from around 1200 to 1350.

<sup>9</sup> This includes both the upper and lower houses of the legislature. Nebraska was omitted from the dataset due to its unicameral, nonpartisan legislature.

<sup>10</sup> These three states also meet the criteria of a future project, which will examine the legislative behavior of pledge signers versus non-signers. The analysis requires states in which the legislatures had floor votes in 2007-2008 on bills to increase cigarette taxes, as well as floor votes on some additional tax bill (for purposes of comparison). Note that these states were not selected with regard to the percent of signers; that they ended up representing both extremes and the middle was unplanned.

signers in these three states was 19 percent – almost exactly the percentage of signers across the country in the previous year.

A first step toward determining patterns in pledge signing is to look at the political preferences of signers.<sup>11</sup> Are they already opposed to all taxes when they sign? Ideally, I would have access to a detailed survey asking all state legislators the same questions about their views on fiscal issues. Unfortunately, such a survey does not appear to exist – and even if it did, it would not necessarily reveal their preferences *a priori*, since their survey responses would likely be colored whether or not they had signed pledges. Other reliable measures of state legislators' fiscal preferences, or even ideology more broadly, are not readily available.<sup>12</sup> I will therefore rely on a number of proxies for ideology that, collectively, can provide initial evidence.

Partisanship is the simplest and most obvious place to begin, given that Republicans are generally more fiscally conservative than Democrats. Not surprisingly, the vast majority of pledge signers were Republicans. Looking at all 50 states, an average of 10 percent of signers in 2006 identified as Democrat.<sup>13</sup> In 16 states, no signers were Democrats. Democrats had the largest presence in Alabama, where they constituted 57 percent of signers. However, as this suggests, Democrats in the southern states (who are more fiscally conservative than Democrats outside the south) were skewing the overall averages. 18 percent of signers in the south were Democrats,

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<sup>11</sup> Demographically, signers exhibit a few notable patterns (and non-patterns, as the case may be). Women were slightly less likely to sign pledges than men, although these numbers aren't statistically significant. (Indiana is the exception, where only one signer was female.) However, although ten percent of the legislators in these three states were non-white,<sup>11</sup> every single pledge signer was white. This is less notable than it seems, given the interaction between race and party identification: only two of the 36 non-white representatives were Republican. Of course, not only Republicans signed pledges. It appears that non-white Democrats, however, are averse to doing so.

<sup>12</sup> Boris Shor is compiling extremely useful data on ideology scores for state legislators. Data are currently unavailable, but data for 11 states will be released in the near future.

<sup>13</sup> ATR does not publicize the partisan affiliation of any of its pledge signers, and comprehensive lists of former state legislators are generally unavailable online. Party identification must be determined by researching each individual signer, and therefore have only collected these data for 2006. Additional years are forthcoming.

compared with only 8 percent in the rest of the country. In other words, Democrats were a small minority of signers in most states. (The partisan makeup of signers in the three-state subgroup appears to be representative of the whole, with 11 percent of signers identifying as Democrat.)

A more specific measure of ideology is interest group ratings. Here, NFIB scores were examined for state House members in the three-state subgroup. These are scores compiled for each legislative session by the state chapters of the National Federation of Independent Business, a small business association that ranks among the most powerful political interest groups (Cohen and Bell 2005). The NFIB identifies key bills with relevance for business, takes a position, and scores individual legislators based on the percent of the time their votes matched with the group's position. These scores are commonly used as a rough measure of state legislator ideology (e.g., Hogan 2008; Overby et al. 2004), and they are used here for several reasons. First, the NFIB has historically been closely allied with the Republican party and has displayed consistently conservative ideological goals, particularly on fiscal issues (Birnbaum 2005). And despite the fact that the scores are computed by state affiliates, these goals are roughly similar across the country due to the strong influence of the national group in defining priorities (Overby et al. 2004, 85). Second, the NFIB (more than many other interest groups with similar rating systems) prioritizes issues that frequently relate to taxes or other fiscal issues. For example, the bills targeted in the three states in 2007-2008 include issues such as health care tax credits, cigarette tax increases, age discrimination legislation, workers compensation reform, property tax changes, and paid family leave requirements. Despite the pitfalls of using these data, research has found that scores based on roll-call votes are likely to be some of the best measures of ideology (Burden et al. 2000), and that NFIB scores in particular are highly correlated with other measures of ideology for members of Congress (Anderson 2007, 5).<sup>14</sup>

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<sup>14</sup> NFIB scores are also problematic for several reasons. Perhaps the biggest concern is the small *n* problem: state NFIB affiliates use very few bills to compute their scores, which leads to clumping (Burden et al. 2000,

NFIB scores range from 1 to 100, with 100 indicating complete alignment with NFIB’s agenda. As shown in Table 1 (below), the average rating for all legislators in the three states was 68.3. The difference in scores between signers and non-signers was substantial: signers had an average score of 83.2, whereas non-signers averaged 65.28. By this metric, legislators who signed a pledge were far more conservative on business issues than those who did not. However, when compared with their most likely peers, they were not as far out of sync. Republican non-signers averaged scores of 85.8, which is not statistically different from the signers’ scores. Moreover, the Republican average was slightly higher than the average for pledge signers in all three states, meaning that this result wasn’t driven by one outlier state. This indicates that signers were ideologically on par with the Republicans who chose not to sign pledges.

Table 1. Data from Three-State Subgroup

	<b>Pledge Signers</b>	<b>Non-Signers</b>	<b>Republican non-signers</b>
Average NFIB rating	83.2	65.3	85.8
Estimate: average Bush vote share in district in 2004	58.8%	51.9%	59.0%
Rural proportion of district	0.31	0.34	0.38
Average percent facing primary challenges in 2006	9.5%	20.0%	16.8%
Percent receiving funds from tobacco industry (SC only)	48.7%	25.6%	45.9%
Average contribution from tobacco (SC only)	\$800	\$561	\$538

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244). In each state studied here, only six bills were used. This is made even worse by the fact that not all legislators have been assigned scores (almost 24 percent of the state legislators in the three states were missing data here). In addition, the bills on which they are based change from year to year and are different across states, meaning that there is no clear baseline in terms of issues and positions. Finally, interest group ratings in general appear to exaggerate the extremism present among legislators, assigning many high and low scores but few moderate scores, which can distort the preferences of legislators when averaging across multiple bills and over time (Snyder 1992).

The second measure of ideology uses estimates of presidential vote share that were computed for state legislative districts in two states, South Carolina and Oregon. This simply represents the percent of residents who voted for George W. Bush in 2004, and therefore measures the ideology of the district (rather than the elected official). However, a direct percentage is not available by *state* legislative district, so these data had to be estimated based on the overlap between counties and districts.<sup>15</sup> (See the appendix for an explanation of how these were estimated.) In both states, pledge signers came from districts that were more likely to vote for Bush (58.8 percent) than non-signers (51.9 percent), although due to the small sample size this difference was not statistically significant at even the 90 percent confidence level. However, as with NFIB scores, pledge signers very closely resemble Republican non-signers in terms of district support for Bush.

We could also speculate that legislators who represent rural districts would be more likely to sign the pledge than those from urban districts. This is partly because surveys have shown that rural voters are more likely to identify as Republicans and more ideologically conservative (McKee 2007, 4-7). However, it is also because rural voters display a particular brand of anti-government conservatism, perhaps because they view cities as taking most government resources (Walsh 2009). In other words, the rural-urban breakdown could serve as another rough proxy for ideology. Using scores of the proportion of state legislative districts that are rural in all three states, I actually find that pledge signers are slightly *less* likely to come from rural districts than non-signers, and even less likely than Republican non-signers to represent rural districts. This is true in all three states individually.<sup>16</sup> In other words, this is yet another piece of evidence that pledge signers are not

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<sup>15</sup> The hope is to obtain better data extrapolated from precinct level numbers, and to be calculated to capture the “left vote” of the district. This is the percent vote for Gore and Nadar divided by the vote for Gore, Nadar, Bush, and Buchanan and multiplied by 100. (See Wright et al. 2009, 13.)

<sup>16</sup> Interestingly, Republicans in South Carolina actually represent districts that are, on average, more urban than those represented by Democrats. This certainly runs counter to expectations.

distinctive; they closely resemble Republicans, and there is no reason to believe that they are the most conservative legislators.

Another theory would be that candidates who were in competitive primary elections would be more likely to sign pledges. The premise is that these candidates would be more likely to take desperate measures (such as making an explicit campaign promise). Of course, not all candidates in competitive elections would be expected to respond by signing a pledge. Most importantly, competitive Republican primaries, where candidates are facing tests of who better represents the party – and where the most conservative Republicans will probably vote – would be most likely to elicit pledge signatures. However, looking at these three states, this theory appears not to bear fruit. Among Republican non-signers, an average of 17 percent of legislators faced primary challengers in the 2006 elections. Among pledge signers, only 10 percent faced challengers. Although this is based on only three states, it at least suggests that competitive primaries are not the major impetus for signing a pledge. The major caveat here is that some of these candidates initially signed pledges years earlier; conceivably, re-signing in a new electoral cycle is a smaller decision than the initial decision to sign. It would be more helpful to know whether they faced primary challengers in the election immediately preceding their decision to sign a pledge, but this information would be extraordinarily time consuming to collect, and there would be no comparable group of non-signers.

A final possibility that will be examined here is that candidates are more likely to sign pledges if they receive funding from industries that lobby against taxation. A case in point would be the tobacco industry, which lobbies heavily against cigarette and other tobacco taxes that many states have levied and recently increased. Data on campaign contributions were collected for all South Carolina House members in the 2007-2008 session to determine if indeed pledge signers were more likely to receive money from the tobacco industry. The result is striking. While 21 percent of all non-signers received funds, 49 percent of signers received donations. When compared with

Republican non-signers, the difference disappears: 46 percent of Republican non-signers received contributions.

But the real difference is in the size of the donations: the average donation for non-signers receiving funds was \$561, and the average contribution for Republican non-signers was even lower at \$538. On the other hand, the average tobacco industry contribution given to a pledge signer was far higher than either group at \$800. While it's difficult to know precisely what this means, it does suggest that pledge signers may be catering to more than just fiscally conservative voters. They may also be considering the preferences of the industries that are supporting their campaigns.

What can we conclude from all of this? The first point is fairly obvious (although it had not previously been examined systematically): signers appear to be far more conservative than non-signers. In the mid-2000s, they were overwhelmingly Republican, and their NFIB scores were far higher, they were far more likely to receive campaign contributions from tobacco companies, and their districts were somewhat more likely to vote for President Bush than non-signers. The one data point that does not support this conclusion is that pledge signers come from slightly more urban districts than non-signers. The general finding that signers are more conservative than the average legislator is not at all surprising, given that signing a pledge sends clear signals of conservative political values. No rational candidate would sign a pledge unless he or she already felt some allegiance to the goals of Americans for Tax Reform.

The second conclusion we can draw from the more detailed three-state data is that signers appear to closely resemble Republican non-signers. When compared with Republican non-signers, legislators who signed pledges had similar NFIB scores and similar percentages of their districts' voters chose Bush, and they were equally likely to receive campaign contributions from tobacco companies. The notable differences are that their districts were slightly more urban, and their campaign contributions from tobacco companies were, on average, far larger. Overall, this suggests

that pledge signers are not necessarily the most conservative legislators. There are many business-friendly, George Bush-loving Republicans in state legislatures who seem like equally ripe candidates for the pledge, but choose not to sign.

This second, more meaningful conclusion leads to a deeper question that cannot be answered quite so easily. Why do some conservatives sign pledges while most others don't? What leads a candidate to agree to make such a broad promise? The only real explanation that emerges from these data is that pledge signers could be more beholden to industries that oppose taxes. (Of course, then we face the classic chicken and egg problem: do heavily-taxed business groups support these candidates because they signed a pledge, or did candidates sign pledges because they received campaign contributions?) It appears that this question will be best answered in the future with qualitative data, such as interviews and media analyses, that can determine individual motivations and unearth more subtle patterns.

### **Who Breaks a Pledge?**

As discussed earlier, the pledge represents an attempt by interest groups to contain tax increases by binding elected officials to particular legislative behavior. A crucial question is whether this strategy works. As a first step in answering this question, this paper will consider the circumstances under which signers are willing to break their pledges. Do they appear to fear voter punishment?

I have collected an original dataset that includes 587 instances of state lawmakers breaking pledges from 2003 to 2007. (A separate database includes 88 instances of pledge breaking among members of Congress in 2007 and 2008.) A pledge breaker is defined as a lawmaker who signed a

no-tax pledge, and then voted in favor of a bill that included a tax increase of some kind.<sup>17</sup> The bulk of the data are from 2003, 2004, and 2006, when Americans for Tax Reform compiled comprehensive “Hall of Shame” lists identifying all known offenders. Data from other years largely include signers who were identified on the Americans for Tax Reform web site. This source of the data is vitally important, because such publicizing by the interest group is a key component of the enforcement process. By publicly accusing lawmakers of breaking pledges, anti-tax groups are aiming to provide information to voters who would then punish the offenders.

The first thing to note is the sheer number of instances of breaking pledges. If pledge signers have voted in favor of tax increases almost 600 times in a three year period, it is immediately apparent that the pledges do not represent airtight commitments. Moreover, almost all tax increase bills in the states have led to at least a few instances of pledge breaking. For example, ATR identified 32 tax increase bills at the state level in 2006.<sup>18</sup> On all but 4 of them, at least one pledge signer (and often far more than one) voted in favor of the tax.<sup>19</sup>

As shown in Table 2 (below), the frequency of pledge breaking does not seem to vary dramatically from year to year. In 2003, 168 pledge signers broke their pledges a total of 176 times. This represents 13.8 percent of all incumbent office holders who signed a pledge that year. In 2004, the percentage was slightly lower, with 8 percent of sitting legislators breaking pledges. In 2006, 153 people, or 11.3 percent of all signers, broke their pledges a total of 200 times.

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<sup>17</sup> I did not include lawmakers who claimed to oppose taxes but never signed a pledge, lawmakers who signed pledges and then voted against a tax *act*, or lawmakers who signed pledges and verbally supported a tax increase bill. The latter two categories are often considered to be pledge breakers by the anti-tax groups, but it is less clear that these represent violations.

<sup>18</sup> This includes only those bills on which the full body of at least one house of the state legislature voted.

<sup>19</sup> In 2003, there were 29 tax increase bills and there were legislators who broke pledges on all but 3 of them. The numbers were higher in 2004, with 40 tax bills and 16 that had no instances of pledge breaking.

Table 2. Pledge breakers.

	<b>2003</b>	<b>2004</b>	<b>2006</b>
Total number of signers	1220	1332	1350
Percent of signers who broke pledges	<b>13.8%</b>	<b>7.8%</b>	<b>11.3%</b>
Number of instances of pledge breaking	176	174	200
Percent of signers who were Democrats	N/A	N/A	10.4%
Percent of breakers who were Democrats	12.5%	21.2%	20.3%

If the pledges have an independent effect on behavior, we would expect to see little difference between Democrats and Republicans. In other words, a truly binding pledge would require that all signers, regardless of their partisan affiliation or prior ideological preferences, oppose tax increases. However, we see quite stark partisan differences.

The best year to analyze is 2006, since we have data on the partisanship of the population of pledge signers. As stated above, in that year 10 percent of signers were Democrats. However, as seen in Table 2, fully 20.3 percent of pledge breakers were Democrats, and they were responsible for 27 percent of all pledge breaking votes. Moreover, 2006 does not appear to be an outlier. In 2004, 21.2 percent of all pledge breakers were Democrats, representing 25.8 percent of all instances. The numbers are slightly lower in 2003, when only 12.5 percent of pledge breakers were Democrats, representing 14.8 percent of all instances. (It is likely that the proportion of Democrats in the population of signers was similar in all three years, given that there is a great deal of overlap between the three lists.) These numbers indicate that Democrats were more likely to break their pledges than Republicans.

Why would Democrats be more likely to break their pledges? This is likely due in part to pressure from party leaders to vote for bills that might contain particular kinds of tax increases. However, it is also probably because Democrats are more likely to be elected in districts where

voters are less staunchly opposed to taxes. This suggests that pledge signers are no less responsive to their constituencies than non-signers.

Given that we do not have more detailed ideological information about each legislator, it is far more difficult to determine whether Republicans who break pledges are more liberal than the population of signers.<sup>20</sup> However, one indication might be the number of Republicans who break their pledges multiple times. These multiple offenders, it would seem, display a pattern of behavior that suggests that they are somehow ideologically different from the other signers.

The 2006 data show that 40 pledge breakers were multiple offenders. Of these, 27 were Republicans. In other words, almost a third of the Republicans who broke their pledges did so multiple times in one year. This is the case even though most states had very few tax bills. This suggests that these Republicans were more flexible on tax increases than the other signers, and did not in fact modify their preferences when signing the pledge.

I have collected more detailed data on pledge breakers in South Carolina. There were two votes on tax increases in the state House in the 2007-2008 legislative session: a cigarette tax increase (H3567), and a bill that would have expanded the ability of local governments to impose sales and use taxes to fund education (H4883). Eighteen total legislators broke pledges by voting for one or both of these bills. This is an astonishing 46 percent of total signers. Four of these signers voted for *both* tax increases. Clearly, the pledge is having little effect in these cases.

The breakers are not remarkably different from other signers. Two out of three Democrats who signed pledges voted for the tax bills. Put differently, 11.1 percent of all pledge breakers were Democrats, compared with five percent of all pledge keepers. This represents only a handful of legislators, and therefore could be entirely contextual, but at least fits the overall pattern described

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<sup>20</sup> A "Hall of Shame" list was unavailable for the years in which the detailed three-state data above were collected. The hope is to piece together a comparable list of pledge breakers for these years so that more detailed information can be gleaned.

above in which Democrats who sign pledges are more likely to break them. Although NFIB scores cannot be used here (they include these two bills in their tallies), the average vote share for George Bush in 2004 in all signers' districts was roughly similar to that in the pledge breakers' districts (62.2 and 60 percent, respectively). Finally, keepers' districts appear to be slightly more rural than those of pledge breakers, but the difference is not substantial. Therefore, based on one state in one legislative session, pledge breakers appear to be unique in only one way: they are more likely to be Democrats.

### When are pledges broken?

Anti-tax groups publicize information about any instance of pledge breaking, regardless of the type of tax in question. To the extent that they advertise against pledge breakers, they generally do not clarify which kind of tax was at issue. In other words, voters cannot distinguish a vote for one tax from a vote for a different kind of tax based on the information provided by the instigators. Therefore, if pledge signers are beholden to the anti-tax organizations and fear punishment based on simply voting for a tax, we would be unlikely to see much difference between types of taxes. Pledge breakers would simply be those who weren't sufficiently committed to the anti-tax agenda in the first place. On the other hand, if pledge signers are more responsive to voters, we would see their legislative behavior align with voter preferences on taxes.

What are voter preferences? Americans do seem to oppose taxes in the abstract, and generally report that they find their tax burdens too high.<sup>21</sup> But there is evidence that most voters – even those who express preferences for low taxes in the abstract – do not actually want their legislators to oppose all tax increases under all circumstances. First, the public supports tax

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<sup>21</sup> A study of public opinion on taxes over time found that since the 1930s, solid majorities of Americans have reported that their tax burdens are too high and that government spending is wasted (Bowman 2003). For example, In a 2008 Gallup Poll, 52 percent of respondents reported that their tax burden was too high, while 42 percent thought it was "about right" (only 2 percent thought it was too low) ("Gallup Poll" 2008).

increases when they are connected to programs they like, which includes Medicaid.<sup>22</sup> Second, opposition to taxes is largely based on objective conditions – that is, people generally oppose only the taxes that affect them directly (Campbell 2008, 1).<sup>23</sup> This means that targeted taxes, such as those on the extremely wealthy or on smokers, are more acceptable for many voters.

Most importantly, voter preferences vary depending on type of tax. In general, Americans oppose taxes that are highly visible and are more likely to support taxes where costs are spread into many small increments and taxes that target specific groups. Among state taxes, property taxes are by far the least popular (and in some years even surpassed the federal income tax as the “worst” tax). Overall, between a quarter and a third of respondents to polls have found property taxes to be the worst tax (Bowler and Donovan 1995, 87; Cole and Kincaid 2000, 194). This is largely due to their high visibility (most property taxes are paid in lump sums) and their volatility from year to year. By most accounts, state income taxes are the second worst, although they are considered to be far less problematic than federal income taxes. In the 1980s, an average of 17 percent of respondents cited state income taxes as the worst (Bowler and Donovan 1995, 87). In a separate 2007 survey, 14 percent said that state and local income taxes concerned them the most (“New Models National Brand Poll” 2007). State sales taxes are generally the third least popular, with an average of 11 percent of respondents citing them as the worst taxes in the 1980s (Bowler and Donovan 1995, 87).<sup>24</sup> The more recent survey found that a mere 5 percent of respondents were most concerned about this tax (“New Models National Brand Poll” 2007). Other types of taxes are virtually ignored

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<sup>22</sup> For example, one poll found that 56 percent of respondents were willing to accept tax increases to pay for health program expansions (“NPR/Kaiser/Kennedy School Survey: Poverty in America” 2001).

<sup>23</sup> Also see Campbell’s summary of the literature on this point (2008, 3).

<sup>24</sup> There is some disagreement in surveys about the relative order of state sales and income taxes in the public mind. Cole and Kincaid (2000, 194) find that sales taxes are considered worse than state income taxes, although this likely understates the animosity toward state incomes taxes because the surveys include respondents from the ten states that do not have income taxes.

by the average voter. In 2007, only 2 percent of voters identified business taxes as the “worst” kind of taxes (“New Models National Brand Poll” 2007).

Cigarette taxes rank among the most acceptable taxes. In every state where a recent (post-2002) poll has been taken, a majority of respondents has supported the cigarette tax increase, regardless of the proposed use of the additional funds or the state in question (including tobacco-growing states). The average level of support was 67.8 percent.<sup>25</sup> These views hold even when trade-offs are made explicit, such as the regressive nature of such taxes. National surveys have shown similar levels of support for an increase in the federal cigarette tax (“Voters Strongly Favor an Increase in the Federal Cigarette Tax” 2007). One January 2010 survey focusing on voting behavior was particularly revealing. It found that 59 percent of national respondents would be much more or somewhat more likely to vote for a candidate who supported a \$1 per pack tax increase over a candidate who opposed the increase (“State Tobacco Taxes Survey” 2010).

If pledge signers are responsive to voters, they would be most likely to break their pledges on the taxes that voters support most. In order to explore this, all instances of pledge breaking from 2003, 2004, and 2006 were coded by type of bill.<sup>26</sup> Results appear in Table 2. By far the greatest number of votes was for cigarette tax increases. Out of a total of 550 instances of pledge breaking, fully one quarter occurred on votes to increase tobacco taxes. Corporate taxes, which do not generally elicit hostile responses from voters, were the third most popular, representing 14 percent of all instances.

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<sup>25</sup> States with available polls include California, Connecticut, Florida, Indiana, Iowa, Kentucky, Maryland, Massachusetts, New York, New Hampshire, North Carolina, Ohio, Oregon, Pennsylvania, South Carolina, Texas, Vermont, Virginia, Washington, West Virginia, and Wisconsin.

<sup>26</sup> If more than one tax was included in the bill, each tax was counted separately. Therefore, these numbers total more than the number of instances of pledge breaking reported above.

Table 3. Pledge Breaking by Type of Tax.

	Number of instances	Percent of total instances	Number of bills of each type	Percent of total bills
Cigarette/tobacco	140	25.4%	26	24.3%
Sales	119	21.6%	25	23.4%
Corporate	78	14.2%	13	12.1%
Gasoline	45	8.2%	6	5.6%
Liquor	34	6.2%	7	6.5%
Vehicle	34	6.2%	4	3.7%
Property	32	5.8%	10	9.3%
Mortgage/real estate	29	5.3%	6	5.6%
Gaming	24	4.4%	2	1.9%
Income	16	2.9%	8	7.5%
<i>Total</i>	<i>551</i>		<i>107</i>	

\*Included are all taxes with 10 or more instances of pledge breaking. Taxes that involved only one bill in one state were omitted. These included: Rental car tax (21), water and sewage restoration fee (18), local use tax (17), and a school levy (10)

On the lower end of the spectrum are two notable taxes: property and income. Property tax increases represent less than 6 percent of the total instances of pledge breaking, which is not surprising because voters are highly sensitive to this particular kind of increase. Instances of pledge breaking on income tax increases were exceedingly rare, and only represented 3 percent of the total. Although public opinion data show somewhat low levels of animosity toward state income taxes, these are also highly visible and easy to publicize. In addition, it is likely that legislators *believe* that voters dislike state income taxes because of the extreme unpopularity of federal income taxes. Given that legislators behave based on their perceptions rather than actual public opinion data, it is possible that the low number of instances does stem from responsiveness to voter preferences. One puzzling finding is that sales taxes (including local use taxes) were the second most common type of tax on which pledges were broken. These represented 22 percent of all instances of pledge breaking. It is possible that voters are only responsive to sales tax levels beyond a certain threshold,

and that smaller adjustments would not elicit a negative response. However, it is difficult to know how to interpret this result.

What also stands out on Table 2, however, is that frequency of pledge breaking on particular types of taxes matches very closely with frequency of these types actually coming to the floor for votes. For example, while a quarter of all instances of pledge breaking were on cigarette tax increases, such increases also represented a quarter of all bills that were considered.<sup>27</sup> This does not negate the importance of the finding that cigarette taxes were the most common type of tax on which signers broke their promises, however: even if there were more cigarette tax bills than other types, this does not necessarily mean that pledge signers would automatically vote for them. It does present the possibility that pledge signers are influencing the policymaking process at an earlier stage. Most bills die long before reaching the house floor; those that get there are generally the most viable. Pledge signers could conceivably be killing unpopular tax bills before they ever reach the floor in an effort to avoid a recorded vote on the issue.

Looking at the more detailed South Carolina data, there were differences in behavior based on type of tax. Only 5 pledge signers (or 13 percent of the total) were willing to vote for the cigarette tax increase. However, 16 signers (41 percent of the total) voted for the bill to allow local governments to impose sales and use taxes. This difference suggests two things. First, legislators respond to the voters *in their districts*. Aggregate public opinion data on cigarette taxes may not explain events in all states. Statewide polls show that a majority of South Carolina residents support increasing the tobacco tax,<sup>28</sup> but there is clearly a history of opposition to this particular tax. South

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<sup>27</sup> It isn't always the case that states increase cigarette taxes most often. For example, in 2009, 13 states increased cigarette taxes, but 13 increased business taxes, 13 increased sales taxes, 9 increased income taxes, 9 increased health care and provider taxes, and 5 increased alcohol taxes ("State Tax Update: July 2009" 2009).

<sup>28</sup> A December 2008 poll by the South Carolina Tobacco Collaborative showed that 74 percent of South Carolina respondents – including a shocking 72 percent of Republicans and 74 percent of self-identified conservatives – favored increasing the cigarette tax by 97 cents ("Cigarette Tax Poll" 2008). Moreover, a

Carolina currently has the lowest cigarette tax in the country, at 7 cents per pack, and attempts to increase it have failed repeatedly over the last few years because of gubernatorial vetoes and the inability of the state legislature to muster a supermajority of votes for an override.

We could hypothesize that part of the resistance is the role of the tobacco industry in South Carolina. By most accounts, this has declined over time due to ethics legislation introduced in 2003, which required for the first time that state lawmakers report campaign donations (Frost 2006). And the data support the premise that the tobacco companies have little influence. According to data obtained from the National Institute on Money in State Politics, only 33 percent of legislators in the 2007-2008 session received any campaign funds from the tobacco industry. Moreover, two of the five pledge signers who voted in favor of the cigarette tax increase actually received campaign contributions from tobacco companies.

Second, the distinction between type of tax goes beyond simply the object or activity being taxed. It also reflects the nature of the bill. In the case of the sales and use tax, the state legislation was merely to *allow* local governments to increase taxes. This reduces traceability, and creates distance between the tax itself and the voting behavior of these legislators. This reminds us that each state and each bill are unique, and that significant complexities underlie the aggregations.

In general, however, it appears that pledge signers are more likely to break their pledges in order to support popular taxes. This suggests that they are giving voters credit for being able to distinguish between types of taxes. In other words, they trust that voters will not be easily manipulated by the tax groups. This also indicates that they do *not* fear the type of punishment described above, except when the tax itself is unpopular with voters. The anti-tax groups do not

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2006 survey found that a small majority of voters would be *more* likely to support a candidate who was in favor of a cigarette tax increase (and an additional 30 percent of respondents said it would make no difference) (Frost 2006).

seem to be modifying the behavior of these legislators with the pledge. Instead, the pledge is reflecting preferences that already existed.

There are other times in which legislators may be more likely to break the pledge because they trust the ability of voters to appropriately assess tax votes. For example, we might see more pledge breakers in economic downturns. Given the lack of data for pledge breakers during the severe recession of 2009, this would be difficult to test. However, there is anecdotal evidence supporting the hypothesis. Virginia's Governor Warner openly recanted his pledge after determining that "the state's fiscal hole was deeper than he could fill" (Franklin and Newmyer 2005). After several California Republicans voted in favor of a package of tax increases, the "Sacramento Six" (five of whom had signed the pledge) were pilloried by state conservatives but argued that the budget shortfall would lead to catastrophe. State senator Abel Maldonado (R-Santa Maria) said that "my biggest regret is that when I signed the no-tax pledge, I really wish there had been a couple of extra words in there: 'unless there is an emergency'" (McGreevy 2009). In Florida, Republican lawmakers (including Governor Crist) lamented having to break their pledges by passing a package of "fee" increases (including a cigarette tax increase) in 2009, but defended their choices by arguing that the budget deficit required drastic action. As one lawmaker colorfully told a reporter to "Tell Grover Norquist to find us \$2 billion and then I'll worry about his freaking pledge" (Leary and Bousquet 2009). In other words, drastic times call for drastic measures, and lawmakers seem to anticipate that voters recognize the difference between necessary and frivolous tax increases.

### **Conclusion**

Candidates for office who take a pledge are displaying unusual political behavior: they are making a specific campaign promise for which they could easily be punished if they later renege. The risk is high. It is impossible for any candidate to predict the political or economic environment

in the future, let alone the specific bills that will be brought to the floor for votes. Anti-tax groups, as well as business groups that oppose taxation, wait eagerly for the opportunity to expose those who break their pledges.

Why do they sign them? By looking at preliminary data, this paper suggests that they do so in part because they and their constituents are simply more ideologically conservative than average. But this is far too simplistic, because ideology, of course, isn't binding. We know that even these conservative signers break their pledges quite frequently. In addition, the majority of conservative candidates don't sign at all. Pledge signers are not particularly distinctive when compared with other Republicans in their states.

In other words, signing a pledge is about something more than simply signaling an ideological preference. The evidence presented here leads to several possible explanations. Perhaps signing a pledge is an effort to reap short-term electoral rewards from forgiving voters, who like the idea of lower taxes in the abstract but will later be able to distinguish between better and worse types and more or less desperate circumstances. It is also possible that signers are trying to please their campaign funders from heavily-taxed industries. This question, in particular, merits further exploration.

Anti-tax groups have set a lofty goal: to get elected officials to publicly promise to behave in specific ways in the future, and in the end induce the kind of behavior that prevents governments from raising taxes. From this analysis, it appears that the pledges aren't sufficiently binding to affect each and every floor vote of those who sign them. However, this doesn't necessarily preclude the possibility that signing a pledge affects behavior earlier in the policymaking process. And ultimately, it doesn't disprove the arguments that these pledges have re-shaped the politics of taxation.

Appendix 1: 2006 Pledge Signers

	Total # of signers*	Total % of legislators who signed pledges	Total # of Democrats who signed pledges	% of signers who are Democrats
Alabama	23	<b>0.16</b>	13	<b>0.57</b>
Alaska	6	<b>0.10</b>	0	<b>0.00</b>
Arizona	30	<b>0.33</b>	0	<b>0.00</b>
Arkansas	3	<b>0.02</b>	0	<b>0.00</b>
California	36	<b>0.30</b>	0	<b>0.00</b>
Colorado	21	<b>0.21</b>	0	<b>0.00</b>
Connecticut	19	<b>0.10</b>	1	<b>0.05</b>
Delaware	6	<b>0.10</b>	1	<b>0.17</b>
Florida	47	<b>0.29</b>	0	<b>0.00</b>
Georgia	70	<b>0.30</b>	5	<b>0.07</b>
Hawaii	16	<b>0.21</b>	4	<b>0.25</b>
Idaho	12	<b>0.11</b>	0	<b>0.00</b>
Illinois	32	<b>0.18</b>	12	<b>0.38</b>
Indiana	26	<b>0.17</b>	3	<b>0.12</b>
Iowa	37	<b>0.25</b>	3	<b>0.08</b>
Kansas	33	<b>0.20</b>	2	<b>0.06</b>
Kentucky	48	<b>0.35</b>	8	<b>0.17</b>
Louisiana	24	<b>0.17</b>	12	<b>0.50</b>
Maine	37	<b>0.20</b>	1	<b>0.03</b>
Maryland	38	<b>0.20</b>	6	<b>0.16</b>
Massachusetts	15	<b>0.08</b>	3	<b>0.20</b>
Michigan	16	<b>0.11</b>	1	<b>0.06</b>
Minnesota	67	<b>0.33</b>	12	<b>0.18</b>

Mississippi	33	<b>0.19</b>	8	<b>0.24</b>
Missouri	33	<b>0.17</b>	1	<b>0.03</b>
Montana	21	<b>0.14</b>	0	<b>0.00</b>
Nevada	14	<b>0.22</b>	1	<b>0.07</b>
New Hampshire	77	<b>0.18</b>	1	<b>0.01</b>
New Jersey	23	<b>0.19</b>	3	<b>0.13</b>
New Mexico	26	<b>0.23</b>	1	<b>0.04</b>
New York	12	<b>0.06</b>	2	<b>0.17</b>
North Carolina	55	<b>0.28</b>	5	<b>0.09</b>
North Dakota	6	<b>0.04</b>	0	<b>0.00</b>
Ohio	20	<b>0.15</b>	1	<b>0.05</b>
Oklahoma	30	<b>0.20</b>	2	<b>0.07</b>
Oregon	12	<b>0.13</b>	0	<b>0.00</b>
Pennsylvania	29	<b>0.11</b>	8	<b>0.28</b>
Rhode Island	2	<b>0.02</b>	0	<b>0.00</b>
South Carolina	62	<b>0.36</b>	8	<b>0.13</b>
South Dakota	5	<b>0.05</b>	1	<b>0.20</b>
Tennessee	42	<b>0.32</b>	7	<b>0.17</b>
Texas	40	<b>0.22</b>	1	<b>0.03</b>
Utah	13	<b>0.13</b>	0	<b>0.00</b>
Vermont	10	<b>0.06</b>	0	<b>0.00</b>
Virginia	36	<b>0.26</b>	1	<b>0.03</b>
Washington	15	<b>0.10</b>	0	<b>0.00</b>
West Virginia	26	<b>0.19</b>	6	<b>0.23</b>
Wisconsin	34	<b>0.26</b>	3	<b>0.09</b>
Wyoming	5	<b>0.06</b>	0	<b>0.00</b>

Averages (all states)	27.41	<b>0.18</b>	3.00	<b>0.10</b>
Averages (south)	37.83	<b>0.24</b>	5.75	<b>0.18</b>
Averages (non-south)	24.03	<b>0.16</b>	2.11	<b>0.08</b>

\* Includes both the upper and lower chambers of the state legislature

## Appendix 2: Variable Measures

### *Dependent Variable:*

**Signing a Pledge:** Pledge signers were taken from a list published by Americans for Tax Reform on September 15, 2006. This includes all signers elected in 2006 and serving in the 2007-2008 legislative session. ATR no longer posts older pledge lists on its web site, and the 2006 list had to be retrieved from archived versions of the web site using the Internet Archive's Wayback Machine ([www.archive.org](http://www.archive.org)). Signers were coded as 1, non-signers as 0.

### *Independent Variables:*

**Party:** Party identification was retrieved from Project Vote Smart. Republicans were coded as 1, Democrats as 0.

**Gender:** Retrieved from pictures on Project Vote Smart. Women were coded as 1, men as 0. In cases where there wasn't absolute certainty, gender was verified by consulting a variety of other sources.

**Race:** Retrieved from pictures on Project Vote Smart. White was coded as 0, black as 1, Hispanic as 2, and other as 3. In cases where there wasn't absolute certainty, race was verified by consulting a variety of other sources.

**NFIB Scores:** Retrieved from National Federation of Independent Business state web sites. Scores are computed as a percentage of the time in which legislators' votes on key bills align with NFIB priorities (which are pro-business and almost always conservative). Scores range from 1-100; high scores indicate close alignment with NFIB priorities. Many scholars have used these scores as an indicator of ideology, but they are also widely criticized for reasons that are explained in the text.

**District Ideology:** Ideally, I would be able to use presidential vote share in 2004 (the election immediately preceding the beginning of the 2007-2008 sessions studied here) by state house districts. However, these data are not available. Instead, I produced rough estimates by including the average vote share for George W. Bush in all counties comprising each state legislative district. Of course, it is unclear which part of each county is included in the district (for example, it is conceivable that the urban portion of a county voted differently from the rural portion, and we do not know which portion was in which district), making these extremely rough estimates. To date, these data have only been calculated for South Carolina and Oregon. Results indicate the estimate of the percent of votes in the district that were for Bush. The list of counties comprising each district comes from the State Legislative Guide (available online at [www.scstatehouse.gov](http://www.scstatehouse.gov)). Presidential vote share data come from USA Today's Election 2004 coverage (available online at <http://www.usatoday.com/news/politicselections/vote2004/PresidentialByCounty.aspx?oi=P&rti=G&tf=1&sp=SC>).

**Rural Score:** Retrieved from Missouri Census Data Center. Scores represent the Urban/Rural Portion of each state legislative lower chamber district (based on 2000 Census data). Available online at: <http://mcdc2.missouri.edu/websas/geocorr2k.html>.

**Primary Challengers:** Indiana and Oregon data retrieved from Secretary of State, Election Division (available online at <http://www.in.gov/sos/elections/2400.htm> and <http://www.sos.state.or.us/elections/other.info/stelec.htm>). South Carolina data retrieved from the South Carolina Election Commission, Election Report, 2005-2006 (available online at [http://www.scvotes.org/files/ElectionReports/Election\\_Report\\_2006.pdf](http://www.scvotes.org/files/ElectionReports/Election_Report_2006.pdf)).

**Campaign Finance:** Retrieved from the National Institute on Money in State Politics ([www.followthemoney.org](http://www.followthemoney.org)). Sitting legislators in 2006 were coded as “1” if they received any contributions under the category “tobacco companies and tobacco product sales.” A separate dataset included the amount they received, with a maximum of \$2000.

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