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## **FOUR YEAR ANALYSIS OF POLL DATA SHOWS INCOME TAX OPPOSITION DECREASES WHEN TIED TO PROMISES OF SALES TAX RELIEF**

Tennesseans dislike the state's sales tax rate so much that they've repeatedly warmed to the idea of passing an income tax in exchange for some relief, according to an analysis released yesterday of four separate polls conducted since 1999.

In every poll – one conducted each year between 1999 and this year – majority opposition to enacting a state income tax evaporated when respondents were asked whether they would accept a state income tax if doing so meant scrapping the sales tax on groceries and lowering the sales tax on other purchases.

"The pattern has shown remarkable consistency over the past four years," Ken Blake, operations manager for the Office of Communication Research at Middle Tennessee State University's College of Mass Communication, said.

"If a state income tax is bad-tasting medicine, a cut in the sales tax is the sweetener that makes it palatable for many of the state's residents."

According to a statewide Middle Tennessee Poll that the Office of Communication Research released Monday, support for a state income tax exceeds opposition if passing an income tax is tied to cutting the state sales tax.

When asked about enacting a state income tax "if it meant ending the sales tax on groceries and lowering the sales tax on other items," 46 percent voice support for an income tax, while the proportion of opponents is 38 percent.

However, if state residents are asked the generic income-tax question, "In general, would you strongly favor, favor, oppose, or strongly oppose establishing a state personal income tax, or aren't you sure?" only about one in four state residents - 23 percent - express support. Fifty-eight percent express opposition, and a 19 percent say they aren't sure or don't know.

The same moderation of opposition to an income tax appeared in the Fall 1999 Middle Tennessee Poll, which surveyed residents of the 39 counties comprising the Middle Tennessee region. In that poll, opposition to an income tax slid from 62 percent to 49 percent – just under a majority – when cuts in the sales tax were offered as incentives.

The Spring 2000 Middle Tennessee poll, sampling opinion in the same region of the state, recorded a drop in opposition from 65 percent to 44 percent under the same conditions.

## Spring 2000 Middle Tennessee Poll Summary/2

Neither of the two Middle Tennessee Polls conducting during 2001 addressed the issue. But a statewide Mason Dixon Poll conducted in January of that year found a 20-point reduction in opposition, from 62 percent to 42 percent.

Even with the sales tax stipulation, a state income tax attracted majority support in none of the polls analyzed. But the proportion of Tennesseans supporting the measure matched the proportion of those opposing it in the 2001 poll – 42 percent each. And supporters of an income tax with a cut in the sales tax surpassed the proportion of opponents in the latest poll 46 percent to 38 percent.

“Whatever the solution to the state’s revenue crisis might be, proposals to raise funds by boosting the sales tax run against an established current in Tennessee public opinion,” Blake said.

In a related trend, the latest Middle Tennessee Poll found that belief in the state’s fiscal crisis continues to grow.

Better than two-thirds - 67 percent - of state residents believe the state of Tennessee faces a fiscal crisis. The proportion has risen substantially from the 59 percent observed during the Fall 2001 Middle Tennessee Poll in October. A year ago, the proportion was 47 percent.

Majority belief in a fiscal crisis cuts across attitudes toward enacting a state income tax. Eighty-two percent of Tennesseans who favor an income tax assert that the state faces a financial crisis. But so do 60 percent of income tax opponents and 64 percent of those undecided about an income tax.

"We agree that there's a problem," Blake said. "It's a tiny - but significant - patch of common ground."

### Opposition to a state income tax

Four polls, 1999 - 2002

