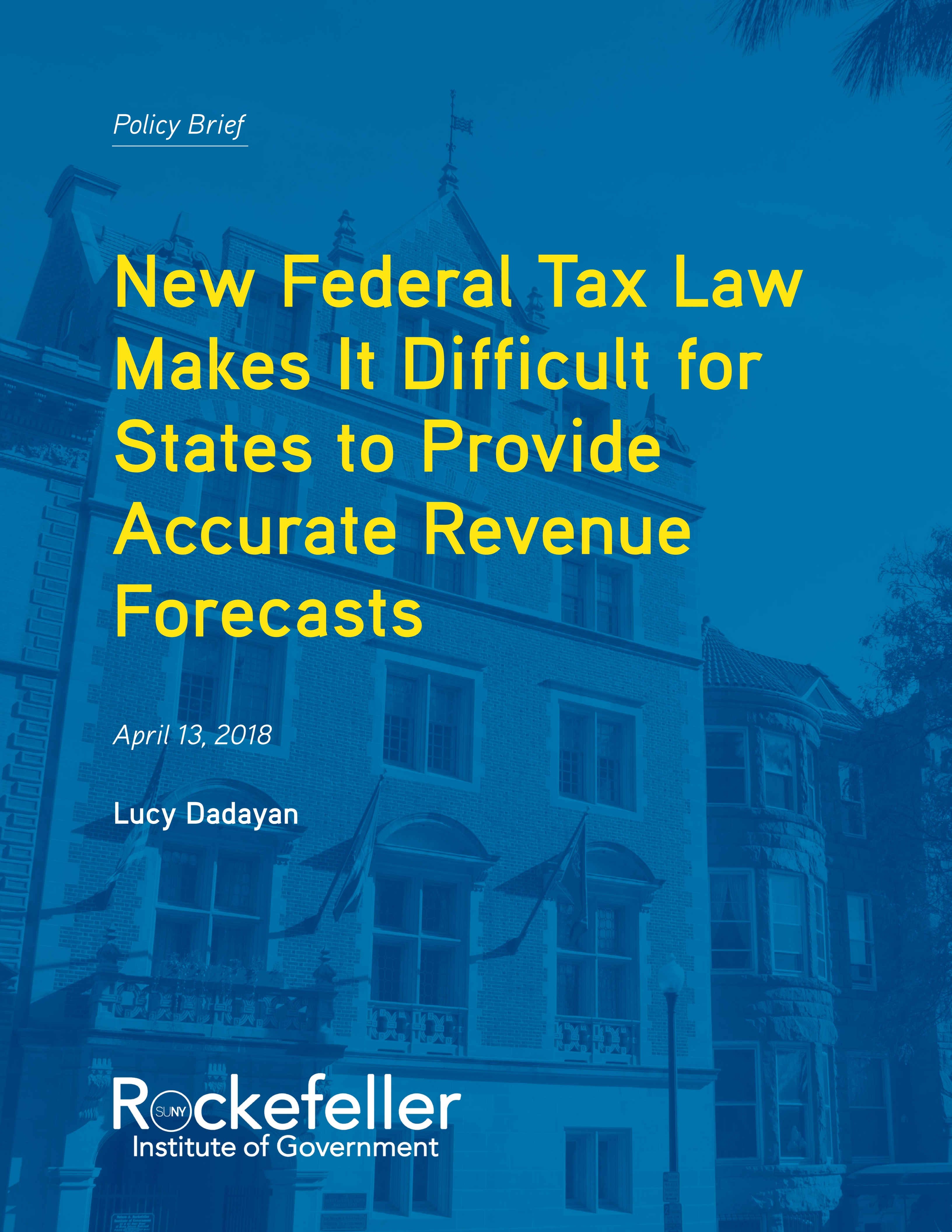
Policy Brief



New Federal Tax Law Makes It Difficult for States to Provide Accurate Revenue Forecasts

April 13, 2018

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Governors in most states have already proposed their budget recommendations for FY 2019, which are currently under legislative review. In preparation of budget recommendations, governors likely relied on revenue forecasts prepared before the passage of the federal Tax Cuts and Jobs Act (TCJA). Many states will continue to update revenue forecasts to factor in the impact of the TCJA on state revenues.

Nonetheless, forecasters in most states will not have sufficient information until late April, when tax returns are filed, to estimate how much income shifting occurred in the last days of 2017, after the passage of the TCJA. Many states reported unusually strong growth in income tax collections in December 2017, mostly attributable to estimated and final payments. High-income taxpayers across the nation rushed to prepay their state and local taxes so they could take advantage of expiring tax breaks, particularly an uncapped deduction for state and local taxes. Responses to the TCJA also led to increases in withholding, driven by large year-end bonuses.

Based on the most recent forecasts, states expect tax revenue growth to be stronger in fiscal year (FY) 2018 compared to FY 2017. Table 1 summarizes forty-two states' most recent forecasts for personal income, corporate income, and sales taxes; these are states for which we were able to collect forecast data for fiscal years 2018 and 2019. (See Table 2, 3, and 4 for individual state data.)

The median state forecasts for personal income tax growth are 4.4 percent in 2018 and 4.7 percent in 2019. Forecasts for both years are stronger than the actual revenue growth of 2.4 percent in 2017. The median corporate income tax revenues declined in 2017, but are forecasted to grow at 2.7 percent in 2018 and at 4.6 percent in 2019. Finally, the median sales tax revenue growth is 3.8 percent in 2018 and 3.4 percent in 2019, both stronger than the actual revenue growth of 2.3 percent in 2017. When compared to forecasts in 2017, a greater number of states are forecasting growth of more than 5 percent in 2018 for all three major taxes.

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TABLE 1. States Predict Stronger Tax Revenue Growth in FY 2018 and FY 2019 than Actual Growth in FY 2017

State	FY 2017 (actual)	FY 2018 (forecast)	FY 2019 (forecast)	Change from 2018 to 2017	Change from 2019 to 2018
Personal income tax					
Median forecast	2.4%	4.4%	4.7%	2.1%	0.3%
# states expecting >5% growth	6	12	15	6	3
Corporate income tax					
Median forecast	-4.9%	2.7%	4.6%	7.6%	1.9%
# states expecting >5% growth	10	16	16	6	0
Sales tax					
Median forecast	2.3%	3.8%	3.4%	1.5%	-0.4%
# states expecting >5% growth	5	12	7	7	(5)

Note: Reflects thirty-six states with personal income tax forecasts, thirty-eight states with corporate income tax forecasts, and thirty-nine states with sales tax forecasts.

Tables 2, 3, and 4 show individual states' actual tax collections for fiscal years 2016 and 2017 and the most recent forecasts for fiscal years 2018 and 2019 for personal income tax, corporate income tax, and sales tax. The tables also show the month and year when the forecasts were done, as well as the year-to-year percentage changes. In twenty-six states, forecast dates were performed between January and March 2018, indicating that their forecasts for fiscal 2018 are close to actual collections. The forecasts in these states also likely took into consideration, to the extent possible, the impact of the federal tax reform on state tax collections. Forecasts vary significantly from state to state, reflecting many factors including reliance on capital gains, state conformity to federal tax law, state overall economic conditions, oil supplies and oil prices, financial and real estate market developments, state-specific policy changes, and others.

While most states anticipate stronger growth in FY 2018 compared to FY 2017, current forecasts should be read with caution as they are highly speculative at this point. The passage of the TCJA may have unintended consequences. Forecasters in most states are facing higher-than-usual forecast uncertainties as they still don't have enough data to factor in taxpayer behavioral responses to the TCJA, as well as other dynamic effects.

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Here are highlights from selected states, including those whose income tax code does not automatically conform to federal tax law:

In California, the governor's budget highlighted the following concerns:

> The General Fund revenue forecast has improved, reflecting a large share of wages going to high-income taxpayers and stronger consumption and investment over the medium term. These estimates do not include any impacts of the federal tax changes passed at the end of 2017. California does not automatically conform to federal tax law, which will limit the impact on revenues. However, changes by individuals and business in response to federal tax incentives will affect revenues in potentially unexpected ways.[1]

In Maryland, officials warned about the complexity of the TCJA and its impact on state tax revenues and the economy:

> … [S]everal of TCJA's provisions will create complex dynamic effects in the State's economy, both in terms of macroeconomic impacts as well as on the individual taxpayer level. For example, taxpayers that have a potential source of business income claimed on their individual tax return may find it to their benefit to convert their wages or compensation to qualified business income in order to claim the 20 percent "Qualified Business Income" deduction.

1 *Governor's Budget Summary 2018-19* (Sacramento: Office of the Governor, January 10, 2018), http://www.ebudget.ca.gov/2018-19/pdf/BudgetSummary/FullBudgetSummary.pdf.

Similarly, because of the reduction in the corporate income tax rates to 21 percent and the elimination of the minimum corporate income tax, businesses may find it beneficial to restructure as a C-corporation. Both of these examples serve to illustrate how TCJA may ultimately have significant ramifications for the State economy.[2]

In Oregon, state forecasters warned about the negative impact of the TCJA on state tax revenues:

Oregon's tax collections are tied to federal tax law both directly and indirectly.... The new 20% federal deduction for pass-through income will feed directly into lower Oregon taxable income, and reduce Oregon revenues.

Ignoring behavioral responses and other dynamic effects for now, static impact estimates suggest that Oregon's General Fund revenues will be reduced by more than $200 million in the current biennium due to TCJA....

These static revenue impact estimates only tell part of the story, however, as households, firms and tax professionals are all certain to change their behavior in light of the new rules of the game. Many of these behavioral responses, including the macroeconomic effects, will serve to mute the impact of TJCA on Oregon General Fund collections. While changes in the timing of tax payments are already evident, it will take some time before it becomes clear how many taxpayers will change their filing status in light of TJCA provisions.[3]

Officials in Virginia are examining the impact of the various provisions of the TCJA on state taxpayers and state tax revenues:

The [TCJA] legislation will impact Virginia's tax system significantly....

Changes to federal tax laws affect Virginia because Virginia conforms to the federal definition of adjusted gross income (AGI)....

Many of the changes in the TCJA are temporary, sunsetting within the next 10 years.... Therefore, any policy response to the TCJA is set against the backdrop of the risk of the federal provisions expiring in 2025....

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2 *The 60-Day Report: Effects of Federal Tax Law Revisions on the State of Maryland* (Annapolis: Maryland Bureau of Revenue Estimates, January 25, 2018), http://comptroller.marylandtaxes.gov/Media_Services/wp-content/upLoads/1-25-18_BRE_Tax_Plan_Report.pdf.

3 *Oregon Economic and Revenue Forecast* (Salem: Office of Economic Analysis, Department of Administrative Services, March 2018), http://www.oregon.gov/das/OEA/Documents/forecast0318.pdf.

> By choosing to conform or deconform from specific provisions, the General Assembly will make important policy decisions that affect Virginia taxpayers and the state revenue system.[4]

In Vermont, the biannual *Economic Review and Revenue Forecast Update* prepared for the state's Emergency Board and Legislative Fiscal Office raised several concerns related to uncertainty caused by the TCJA. They noted:

> The far-reaching tax changes associated with the Tax Act will significantly impact the near-term economic outlook and State tax revenues. While corporations and their owners are the biggest beneficiaries of these tax cuts, the complex provisions in the Act will affect taxpayers in diverse ways – both positive and negative....
>
> Although touted as "simplifying" the tax code, for many filers, the 1,097 page bill introduces numbing complexity. Pass-through businesses and corporations now have favored provisions that could drive behavioral changes that could take years for IRS rule-making to legally clarify.[5]

Despite stronger revenue forecasts for fiscal years 2018 and 2019, states will face fiscal challenges caused by the TCJA. The TCJA is the largest revision to Internal Revenue Code in the last three decades. It's complex and has over 100 provisions. Some of those provisions are effective as of January 1, 2018, and will sunset on January 1, 2026. However, other provisions are not in effect until later, and few provisions are permanent (such as the corporate income tax rate cuts). All of these changes create a confusing picture for state taxpayers, tax professionals, state forecasters and other officials, and corporations. There will be lots of uncertainty in the coming months as individual and business taxpayers try to figure out the loopholes in the tax code and the new rules of the game, and adjust their behavior accordingly.

4 Federal Tax Reform: Virginia Impacts, Virginia Legislative Issue Brief, Number 59 (Richmond: Virginia Division of Legislative Services, January 2018), http://dls.virginia.gov/pubs/briefs/Brief59.pdf.

5 *January 2018 Economic Review and Revenue Forecast Update* (Williamstown: Kavet, Rockler & Associates, LLC, January 18, 2018), http://www.leg.state.vt.us/jfo/state_forecasts/2018-01%20January%20Forecast.pdf.

TABLE 2. State Revenue Forecasts for Personal Income Tax

State	Personal Income Tax ($ millions)				Forecast Date	Percent Change		
	FY 2016 Actual	FY 2017 Actual	FY 2018 Forecast	FY 2019 Forecast		2017 vs. 2016	2018 vs. 2017	2019 vs. 2018
Arizona	3,967.9	4,130.9	4,300.0	4,500.0	Jan-18	4.1	4.1	4.7
Arkansas	2,781.5	2,767.8	2,838.0	2,924.2	Dec-17	(0.5)	2.5	3.0
California	79,437.9	82,718.0	89,400.0	93,600.0	Jan-18	4.1	8.1	4.7
Colorado	6,526.5	6,760.9	7,484.3	8,075.0	Mar-18	3.6	10.7	7.9
Connecticut	9,181.6	8,988.7	9,093.1	9,222.1	Jan-18	(2.1)	1.2	1.4
Delaware	1,286.6	1,333.2	1,409.2	1,501.6	Mar-18	3.6	5.7	6.6
Georgia	10,439.5	10,977.7	11,415.9	12,025.9	Jan-18	5.2	4.0	5.3
Hawaii	2,116.4	2,192.3	2,319.3	2,448.3	Mar-18	3.6	5.8	5.6
Idaho	1,513.2	1,651.2	1,759.7	1,853.2	Jan-18	9.1	6.6	5.3
Illinois	13,806.0	13,661.0	18,551.0	19,027.0	Mar-18	(1.1)	35.8	2.6
Indiana	5,218.2	5,435.3	5,687.1	5,922.9	Dec-17	4.2	4.6	4.1
Iowa	4,355.5	4,469.0	4,737.0	4,985.4	Mar-18	2.6	6.0	5.2
Kansas	2,248.9	2,304.0	2,927.0	3,020.0	Nov-17	2.4	27.0	3.2
Kentucky	4,282.1	4,393.9	4,509.0	4,649.5	Dec-17	2.6	2.6	3.1
Louisiana	2,877.8	2,959.5	3,024.3	3,090.7	Dec-17	2.8	2.2	2.2
Maine	1,542.7	1,523.9	1,554.8	1,663.1	Mar-18	(1.2)	2.0	7.0
Maryland	8,517.6	9,019.3	9,289.1	10,156.9	Mar-18	5.9	3.0	9.3
Massachusetts	14,394.0	14,684.0	15,294.0	16,102.0	Dec-17	2.0	4.2	5.3
Michigan	9,368.2	9,452.0	9,877.4	9,868.5	Jan-18	0.9	4.5	(0.1)
Minnesota	10,739.0	10,931.2	11,451.0	12,263.0	Feb-18	1.8	4.8	7.1
Mississippi	1,769.4	1,781.7	1,835.0	1,807.3	Nov-17	0.7	3.0	(1.5)
Missouri	7,158.2	7,320.6	7,552.5	7,789.2	Jan-18	2.3	3.2	3.1
Montana	1,184.8	1,168.2	1,320.8	1,404.4	Apr-17	(1.4)	13.1	6.3
Nebraska	2,221.1	2,224.8	2,310.0	2,425.0	Oct-17	0.2	3.8	5.0
New York	47,055.0	47,565.0	50,935.0	49,244.0	Feb-18	1.1	7.1	(3.3)
Oklahoma	1,989.7	1,881.5	2,070.7	2,177.3	Feb-18	(5.4)	10.1	5.1
Oregon	7,690.0	8,357.6	8,495.6	8,679.2	Mar-18	8.7	1.7	2.2
Pennsylvania	12,506.0	12,664.4	13,223.0	13,852.0	Nov-17	1.3	4.4	4.8
Rhode Island	1,217.4	1,243.8	1,299.3	1,360.6	Nov-17	2.2	4.5	4.7
South Carolina	3,832.8	4,107.6	4,295.4	4,425.4	Feb-18	7.2	4.6	3.0
Tennessee	322.4	250.1	205.4	157.9	Jan-18	(22.4)	(17.9)	(23.1)
Utah	3,370.3	3,609.5	3,850.1	4,061.5	Nov-17	7.1	6.7	5.5
Vermont	747.0	756.5	793.0	846.0	Jan-18	1.3	4.8	6.7
Virginia	12,555.6	13,052.9	13,491.9	14,110.4	Dec-17	4.0	3.4	4.6
West Virginia	1,803.3	1,813.9	1,860.0	1,961.0	Dec-17	0.6	2.5	5.4
Wisconsin	7,740.8	8,039.5	8,380.0	8,720.0	Jan-18	3.9	4.2	4.1
U.S. average	**307,765.1**	**316,191.3**	**338,838.9**	**349,920.5**		**2.7**	**7.2**	**3.3**
U.S. median						**2.4**	**4.4**	**4.7**

Source: Individual state data, analysis by the Rockefeller Institute.

Notes: Data are missing for six states: Alabama, New Jersey, New Mexico, North Carolina, North Dakota, and Ohio. In addition, no data are reported for Alaska, Florida, Nevada, New Hampshire, South Dakota, Texas, Washington, and Wyoming as these states do not have personal income taxes.

TABLE 3. State Revenue Forecasts for Corporate Income Tax

State	Corporate Income Tax ($ millions)				Forecast Date	Percent Change		
	FY 2016 Actual	FY 2017 Actual	FY 2018 Forecast	FY 2019 Forecast		2017 vs. 2016	2018 vs. 2017	2019 vs. 2018
Arizona	570.5	368.1	305.0	258.0	Jan-18	(35.5)	(17.2)	(15.4)
Arkansas	417.8	366.5	386.8	411.9	Dec-17	(12.3)	5.5	6.5
California	9,690.2	10,112.5	10,700.0	11,200.0	Jan-18	4.4	5.8	4.7
Colorado	652.3	509.3	614.9	658.8	Mar-18	(21.9)	20.7	7.1
Connecticut	880.4	1,037.6	933.3	988.9	Jan-18	17.8	(10.0)	6.0
Delaware	143.3	120.8	56.9	91.0	Mar-18	(15.7)	(52.9)	59.9
Florida	2,272.1	2,366.4	2,320.4	2,394.8	Feb-18	4.2	(1.9)	3.2
Georgia	981.0	971.8	998.8	1,068.0	Jan-18	(0.9)	2.8	6.9
Hawaii	93.0	76.8	85.3	95.5	Mar-18	(17.5)	11.1	11.9
Idaho	186.9	214.0	215.8	235.0	Jan-18	14.5	0.8	8.9
Illinois	1,972.0	1,332.0	2,110.0	2,212.0	Mar-18	(32.5)	58.4	4.8
Indiana	984.0	978.7	774.8	870.7	Dec-17	(0.5)	(20.8)	12.4
Iowa	520.5	549.7	564.8	649.0	Mar-18	5.6	2.7	14.9
Kansas	391.9	366.1	366.0	372.0	Nov-17	(6.6)	(0.0)	1.6
Kentucky	526.6	497.5	558.6	600.6	Dec-17	(5.5)	12.3	7.5
Louisiana	248.8	388.4	383.4	325.0	Dec-17	56.1	(1.3)	(15.2)
Maine	137.5	175.2	171.9	183.6	Mar-18	27.5	(1.9)	6.8
Maryland	874.5	795.6	815.1	929.9	Mar-18	(9.0)	2.4	14.1
Massachusetts	2,548.0	2,497.0	2,562.0	2,596.0	Dec-17	(2.0)	2.6	1.3
Michigan	930.4	1,105.6	955.0	912.0	Jan-18	18.8	(13.6)	(4.5)
Minnesota	1,473.0	1,205.4	1,301.0	1,295.0	Feb-18	(18.2)	7.9	(0.5)
Mississippi	596.3	564.0	550.9	550.9	Nov-17	(5.4)	(2.3)	0.0
Missouri	468.3	435.1	469.7	490.3	Jan-18	(7.1)	8.0	4.4
Montana	118.4	134.0	168.8	171.7	Apr-17	13.2	25.9	1.8
Nebraska	307.7	264.4	295.0	300.0	Oct-17	(14.1)	11.6	1.7
New York	7,884.0	6,979.0	7,346.0	8,258.0	Feb-18	(11.5)	5.3	12.4
Oklahoma	259.9	130.6	138.7	136.7	Feb-18	(49.7)	6.2	(1.4)
Oregon	609.9	585.8	557.5	420.7	Mar-18	(4.0)	(4.8)	(24.5)
Pennsylvania	2,842.4	2,751.5	3,018.0	3,168.0	Nov-17	(3.2)	9.7	5.0
Rhode Island	156.0	141.5	172.9	180.8	Nov-17	(9.3)	22.2	4.6
South Carolina	411.1	320.4	344.5	358.9	Feb-18	(22.1)	7.5	4.2
South Dakota	10.5	14.7	9.1	11.9	Feb-18	39.7	(38.1)	30.5
Tennessee	2,311.7	2,620.2	2,436.2	2,523.9	Jan-18	13.3	(7.0)	3.6
Utah	338.3	328.5	335.0	344.4	Nov-17	(2.9)	2.0	2.8
Vermont	117.0	95.8	79.4	89.0	Jan-18	(18.1)	(17.1)	12.1
Virginia	764.9	827.0	874.0	912.0	Dec-17	8.1	5.7	4.3
West Virginia	143.6	116.3	109.0	142.1	Dec-17	(19.0)	(6.3)	30.4
Wisconsin	963.0	920.9	950.0	960.0	Jan-18	(4.4)	3.2	1.1
U.S. average	**44,797.8**	**43,264.7**	**45,034.5**	**47,367.0**		**(3.4)**	**4.1**	**5.2**
U.S. median						**(4.7)**	**2.7**	**4.6**

Source: Individual state data, analysis by the Rockefeller Institute.

Notes: Data are missing for eight states: Alabama, Alaska, New Hampshire, New Jersey, New Mexico, North Carolina, North Dakota, and Ohio. In addition, no data are reported for Nevada, Texas, Washington, and Wyoming as these states do not have corporate income taxes.

TABLE 4. State Revenue Forecasts for Sales Tax

State	Sales Tax ($ millions)				Forecast Date	Percent Change		
	FY 2016 Actual	FY 2017 Actual	FY 2018 Forecast	FY 2019 Forecast		2017 vs. 2016	2018 vs. 2017	2019 vs. 2018
Arizona	4,313.9	4,506.2	4,700.0	4,900.0	Jan-18	4.5	4.3	4.3
Arkansas	2,290.0	2,337.9	2,418.9	2,487.7	Dec-17	2.1	3.5	2.8
California	24,789.0	24,712.4	25,200.0	26,200.0	Jan-18	(0.3)	2.0	4.0
Colorado	2,893.8	2,987.2	3,224.6	3,410.4	Mar-18	3.2	7.9	5.8
Connecticut	4,181.9	4,192.2	4,150.9	4,219.2	Jan-18	0.2	(1.0)	1.6
Florida	21,998.0	22,987.4	24,136.8	25,187.6	Feb-18	4.5	5.0	4.4
Georgia	5,480.2	5,715.9	5,874.5	6,092.8	Jan-18	4.3	2.8	3.7
Hawaii	3,206.2	3,239.2	3,389.6	3,508.7	Mar-18	1.0	4.6	3.5
Idaho	1,303.0	1,382.4	1,471.5	1,546.1	Jan-18	6.1	6.4	5.1
Illinois	8,063.0	8,043.0	8,304.0	8,491.0	Mar-18	(0.2)	3.2	2.3
Indiana	7,222.6	7,489.5	7,584.1	7,837.9	Dec-17	3.7	1.3	3.3
Iowa	2,810.5	2,812.3	2,938.5	3,039.3	Mar-18	0.1	4.5	3.4
Kansas	2,658.9	2,670.5	2,725.0	2,775.0	Nov-17	0.4	2.0	1.8
Kentucky	3,462.7	3,485.2	3,611.9	3,699.4	Dec-17	0.7	3.6	2.4
Louisiana	2,937.6	3,827.2	3,887.4	2,955.1	Dec-17	30.3	1.6	(24.0)
Maine	1,274.1	1,336.9	1,409.5	1,466.0	Mar-18	4.9	5.4	4.0
Maryland	4,444.5	4,539.3	4,611.7	4,750.9	Mar-18	2.1	1.6	3.0
Massachusetts	6,055.0	6,211.0	6,512.0	6,650.0	Dec-17	2.6	4.8	2.1
Michigan	7,877.8	7,987.4	8,230.3	8,506.1	Jan-18	1.4	3.0	3.4
Minnesota	5,233.0	5,405.1	5,489.0	5,775.0	Feb-18	3.3	1.6	5.2
Mississippi	2,300.4	2,289.3	2,303.1	2,333.6	Nov-17	(0.5)	0.6	1.3
Missouri	2,102.6	2,147.1	2,195.4	2,240.9	Jan-18	2.1	2.2	2.1
Nebraska	1,528.0	1,548.4	1,620.0	1,700.0	Oct-17	1.3	4.6	4.9
Nevada	1,036.5	1,090.7	1,154.7	1,214.5	Nov-17	5.2	5.9	5.2
New York	15,725.0	16,212.0	16,754.0	17,664.0	Feb-18	3.1	3.3	5.4
Oklahoma	2,063.3	2,038.2	2,382.3	2,520.9	Feb-18	(1.2)	16.9	5.8
Pennsylvania	9,795.2	10,005.2	10,230.0	10,581.0	Nov-17	2.1	2.2	3.4
Rhode Island	971.9	998.2	1,053.0	1,081.1	Nov-17	2.7	5.5	2.7
South Carolina	2,818.6	2,896.3	3,041.2	3,147.7	Feb-18	2.8	5.0	3.5
South Dakota	860.9	951.2	992.1	1,030.4	Feb-18	10.5	4.3	3.9
Tennessee	8,267.2	8,556.8	8,714.2	9,023.8	Jan-18	3.5	1.8	3.6
Texas	28,245.8	28,900.0	30,490.0	32,040.1	Oct-17	2.3	5.5	5.1
Utah	1,778.5	1,856.8	1,960.9	2,037.3	Nov-17	4.4	5.6	3.9
Vermont	370.7	376.7	391.0	400.0	Jan-18	1.6	3.8	2.3
Virginia	3,295.9	3,357.1	3,458.2	3,547.1	Dec-17	1.9	3.0	2.6
Washington	9,563.1	10,132.8	11,929.3	12,450.3	Feb-18	6.0	17.7	4.4
West Virginia	1,231.0	1,222.3	1,259.0	1,288.5	Dec-17	(0.7)	3.0	2.3
Wisconsin	5,065.8	5,223.9	5,465.0	5,650.0	Jan-18	3.1	4.6	3.4
Wyoming	432.0	407.3	442.0	444.8	Jan-18	(5.7)	8.5	0.6
U.S. average	219,948.3	226,078.7	235,705.8	243,894.1		2.8	4.3	3.5
U.S. median						2.4	3.7	3.5

Source: Individual state data, analysis by the Rockefeller Institute.

Notes: Data are missing for six states: Alabama, New Jersey, New Mexico, North Carolina, North Dakota, and Ohio. In addition, no data are reported for Alaska, Delaware, Montana, New Hampshire, and Oregon as these states do not have sales taxes.

Get the Data

The Rockefeller Institute offers a subscription service for tax revenue data for all fifty states.

To subscribe, or to obtain the data in this report, contact Lucy Dadayan at lucy.dadayan@rockinst.suny.edu.

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