



## COMMON QUESTIONS ASKED ABOUT THE TAXPAYER PROTECTION PLEDGE

**When and where did the Pledge originate?**

The first anti-tax Pledge was first used in the New Hampshire governor's race in 1972. Since then, the Taxpayer Protection Pledge has been distributed to state-wide and state legislative candidates and incumbents in all fifty states. Similar Pledges are distributed to U.S. Congressional and presidential candidates.

**How many government officers and representatives have taken the Pledge?**

Over 1,100 incumbent legislators have signed the state Pledge. Since 2002, well over a thousand candidates have signed the Pledge every election year. Currently, thirty-four U.S. Senators and 172 U.S. Representatives have signed the federal version of the Pledge. Numerous statewide office holders as well as county and local legislators have also taken the Pledge.

**What does the Pledge commit a candidate or incumbent to do?**

The Pledge commits an elected official or candidate for public office "to oppose [and vote against/veto] any efforts to increase taxes."

**Does the Pledge stand in the way of tax reform?**

No. While ATR opposes any tax increase as a matter of principle, the Pledge does not require opposition to revenue neutral reform. However, for tax reform to be considered revenue neutral, a tax increase must be tied to an offsetting tax cut of at least equal size. Generally, the offset must be specified in the same piece of legislation. Furthermore, the tax increase and tax cut must occur in a reasonable and corresponding time window, meaning a tax increase cannot simply be offset by a tax cut in the out-years.

**Can the language of the Pledge be altered to allow exceptions?**

No. There are no exceptions to the Pledge. Tax-and-spend politicians often use "emergencies" to justify increasing taxes. In the unfortunate event of a real crisis or natural disaster, legislators should cut spending in other areas instead of aggravating the situation. In the face of natural disasters, governors like Haley Barbour or Jeb Bush have demonstrated such fiscal leadership and have worked through the problems without raising taxes.

**Are 'user fees' considered taxes?**

No. However, ATR defines the term 'user fee' very narrowly: To qualify as a fee, a charge must fund a specific service, with no excess going into a general fund; the charge must be paid only by those who use that specific government service; and individuals must have the choice whether to purchase the service from government (and thus pay the fee) or to purchase the service from a private business. Excise taxes, sales taxes or taxes levied on businesses to pay for government regulation are not user fees.

**How long am I bound to the Pledge?**

Pledge signers are bound for the duration of their tenure in the office to which they were elected, with the exception of constitutional officers who are next in line for the governorship. For example, if a Pledge signer runs for the state house of representatives, wins the election, and two years later decides to run for the state senate, he/she must sign the Pledge again for it to apply to his/her tenure in the senate. However, if a Pledge signing lieutenant governor or other officer succeeds to the governor's office, the Pledge remains in effect.