

Earmarks and Education: A Case for Tax Reform in Utah

To: Utah Legislature
From: Brody Bailey and Cameron Mortensen
Subject: Education Financing Proposal
Date: April 4, 2022

Introduction:

The purpose of this memorandum is to suggest three changes to Utah's tax system to promote greater stability in education funding, provide greater budget flexibility for the legislature, and expand the tax base while holding education funding (at least) constant. To accomplish this, we propose:

1. Repealing the constitutional earmark on income tax for education funding
2. Expanding the sales tax base to include a greater number of services
3. Increasing the levy rate for the Minimum School Program from .16% to .3328%

We begin by outlining the background of recent tax reform efforts, briefly explore some of the political and policy underpinnings of Utah's tax structure, examine the elements of our proposal, and then conclude by examining equity implications and the political feasibility of the proposal.

Background:

In his State of the State address on January 18, 2019, then Utah Governor Gary Herbert outlined basic elements of what would eventually become a sweeping tax reform effort during a special 2019 Legislative Session. "Good tax policy," he said, "requires broadening the base so that everyone pays their fair share and good tax policy also requires lowering the rate so that everyone pays less."¹ Throughout the remainder of the session, the Republican dominated legislature pieced together S.B. 2001, "Tax Restructuring Revisions." The bill expanded the sales tax base by including a number of new services, increased the sales tax on groceries, created an Earned Income Tax Credit to offset the increased taxes for needy families, and reduced the income tax rate, among other things.² The bill passed without any Democrats voting in favor, and failed to receive the requisite two-thirds majority needed to avoid a potential citizen referendum.³

Sensing an opportunity, organizers across the state put together a signature gathering campaign to get a potential overturn measure on the ballot. In just a few short weeks, volunteers collected approximately 152,000 signatures, easily clearing the 116,000-threshold required.⁴ The legislature shortly thereafter was called into special session, and quickly overturned the tax reform bill they had passed a month prior. SB 2001 was dead.⁵

As Richard C. Auxier, Senior Policy Associate at the Tax Policy Center noted, the "new goals and tradeoffs (of the tax reform effort) were never fully explained to Utahans. And it backfired."⁶ For example, many Utahans believed that what had passed was a tax *increase*, despite the net effect being a \$160 million dollar tax cut.⁷ In a poll conducted by a local news

station, they found that 60% of voters believe it would have been a tax increase, 11% said it would have been a tax cut, and 29% weren't sure.⁸

Despite the failed reform effort, the need for adjustments to Utah's tax structure remain, and that reality needs to be communicated more effectively to voters. There seem to be three primary challenges to Utah's tax base. First, sales tax revenue is expected to decline due to changes in consumer expenditures. Since 1960, the percentage of services purchased as a portion of personal consumption has increased from 47% to 69%.⁹ Given that Utah taxes goods but very few services, this does not bode well for long-term fiscal stability. Second, the constitutional mandate that all income tax be earmarked for education is problematic.¹⁰ Despite the laudable goal of ensuring sufficient education funding, Utah still enjoys the odious honor of second lowest per pupil spending in the country.¹¹ Another challenge is that income tax varies widely with market conditions, making it difficult to effectively plan for long-term education spending. It also ties the hands of the legislature in fiscal decision making since cutting income taxes is highly unpopular due to its association with education funding. Lastly, the minimum levy imposed by the state to equalize school funding via property taxes is historically low.¹² Given the explosive growth Utah is seeing in its housing market, this represents a wonderful opportunity to update the Minimum School Fund levy to ensure a larger portion of school revenue comes from a more stable income source: property tax revenue.

A Tax on Services – Widening the Base of Utah's Sales Tax

The practice of taxing a wide base at a low rate is widely accepted as the most efficient and effective way to administer a tax. An inability to expand the base of sales tax has left the state of Utah wanting in the terms of sale tax revenue. "The sales tax base has declined from 67% percent of personal income in 1980 to 42% today."¹³ The Kem C. Gardner Institute gives five structural trends as to why the state of Utah has seen a steady decline in sales tax revenue:

1. The Rise of the Service Economy
2. The Aging Population
3. Changing Expenditure Patterns
4. Rising Healthcare Costs and Consumptions
5. The Relentless Growth in E-commerce.¹⁴

For Utah to remedy its declining trend in sales tax revenue, it would be advantageous to widen the tax base by taxing a greater number of services. This was, in fact, an element of the failed tax reform of 2019, but was easily overshadowed by the increase of sales tax on groceries. The majority of the animosity and resentment for the legislation was based on the regressivity of the grocery tax. The tax on services, however, would be a much more politically feasible approach to achieving higher sales tax revenue.

From a fiscal standpoint, it was wise for the legislature to expand the number of services taxed. We propose that many of the services they originally identified still be included.¹⁵ Unlocking the sales tax revenue in these and other services throughout the state will help even out the disparity between sales and income tax. We recognize that some of the services that were included in the 2019 legislation may not be politically or administratively feasible, necessitating that some be removed, and others potentially added, as a result of negotiations. We also recognize the importance of impartiality, i.e. that the state doesn't seem to be choosing winners

and losers when determining which services will now be subject to a sales tax. There are moral considerations that will need to be examined as well when considering what should be taxed. In short, our purpose is *not* to provide a comprehensive list of services to be taxed. Rather, we suggest that the 2019 bill is an appropriate starting place for further exploration and negotiation.

Property Tax – The Leg of Stability:

Property taxes are the lifeblood of K-12 education funding in Utah, as is the case in most other states across the country. In fiscal year 2020, approximately \$4.2 billion dollars were collected from property taxes, with around \$2.4 billion going to school districts.¹⁶ However, there are major differences in the taxes that various districts can effectively levy due to significant variations in population density; 75% of Utah’s population resides in four counties known collectively as the Wasatch Front. These counties are Salt Lake, Utah, Davis, and Weber.¹⁷ Property values also vary widely.¹⁸ (see Appendix A) Thus, school districts levy wildly different rates to fund education. (see Appendix B) Given these disparities, the state of Utah enacted in 1947 and updated in 1973 the Minimum School Program.¹⁹

Minimum School Program: A Key to Funding Equalization

The Minimum School Program (MSP) was created with the goal of (partially) equalizing school funding across the state. This is accomplished in two parts: first, the state requires each school district to impose a basic tax levy of at least .16% not to exceed .25% without voter approval.²⁰ In exchange for doing so, they gain access to a pool of state funding that is made up of the money generated from the basic levy and money set aside from income tax revenue. Taken together, they constitute the Minimum School Program. These funds are used to offset any gap between funding generated by the school district and the state’s weighted pupil unit (WPU), or in other words, the required spending level for each student. The state increases or decreases the WPU per student depending on how many classes they are taking, learning challenges, disabilities, etc. For wealthier districts, any money generated from the basic levy above the WPU is placed into the states’ education fund. This process is known as recapture. The funds are then used to help needier districts across the state.

In 2020, the MSP totaled \$5.4 billion dollars, with \$1.3 billion dollars coming from the basic tax levy and the rest coming from income tax revenue placed into the fund by the state. The funds are divided among three primary programs: the Basic School Program, Related-to-Basic Program, and the Voted and Board Levy Guarantee program.²¹ The Basic School Program allocates funds to districts to ensure schools meet their WPU. The Related-to-Basic program provides money for student populations that may need additional funding (ex. students at risk of academic failure), supplies, and certain extracurriculars, like arts education. Lastly, the Voted Board and Levy Guarantee is used to partially ameliorate differences in funding per student *outside* the required WPU spending. Districts can impose property tax levies up to .25% on their own, but many districts have voters that have approved rates that are higher, thereby resulting in differences in per pupil spending. (see Appendix C)

The basic levy of .16% required by the state is historically low. It was above 1% during the late 60s and into the 70s, but has dropped precipitously since then.²² (see Appendix D) The reduction in revenue from the reduced rate has been offset by income tax revenue placed into the fund by the legislature, but the unpredictable nature of income tax makes it difficult to plan effectively for long term education funding. By increasing the basic levy from .16% to .3328%

the state could fund half of the MSP using property tax revenue. Cutting income tax to proportionally offset the needed revenue will make the policy more politically palatable, and bring Utah's funding structure into greater balance.

Cutting Income Tax: The Final Step

Utah has consistently ranked last in per pupil spending for decades, but just moved to *second-last* in 2020, with Idaho now taking up the bottom spot.²³ This illustrates the predicament the state finds itself in: despite income tax revenue being significantly higher than other income sources in the state, Utah is still last in education funding. This makes it difficult not only to *cut* income tax because of its link to education, but also to *raise* income tax because it already represents such a large portion of the budget. Any proposed cut to income taxes is incredibly politically unpopular. Given the historically low MSP property tax levy and the decline in sales tax revenue due to the reasons mentioned before, the state's fiscal stool is out of balance.²⁴ (See Appendix E). Removing the constitutional earmark would allow the state to make two needed changes: cutting income tax revenue while still keeping funding constant by increasing the minimum tax levy via the MSP.

If communicated properly, the fact that education spending will stay constant should ease citizen's worries about the earmark being removed. Another major talking point will be a potential income tax cut of \$1.4 billion. It's possible that the cut could be even greater, depending on the services that end up being taxed.

Equity and Feasibility

Equity:

One of the major considerations when evaluating a policy proposal should be equity; how will this impact the traditionally marginalized, those that are financially struggling, etc.? In that regard, the equity of property taxes has been debated for years. In an article published by Peter Mieszowski back in 1972, he noted that "thousands of local governments and special districts impose property taxes at different rates with different coverage, and with varying assessment practices,"²⁵ making it remarkably difficult to both measure and ensure equity. That said, it is generally accepted that property taxes are regressive. There are many reasons for this, including the standard rate paid by the same households regardless of income-level, "infrequent reappraisal, heterogeneous appeals behavior and outcomes, and many more."²⁶

Two of the primary methods of ameliorating equity concerns are property tax homestead exemptions and circuit breakers, and both are used in Utah. Homestead exemptions "reduce the assessed value of a home that is subject to taxation" by a certain dollar amount, and in some cases "caps... the amount the assessed value can increase each year."²⁷ A circuit breaker "provides households with direct property tax relief that increases as household income declines for a given property tax bill."²⁸ In other words, it reduces the tax bill owed proportional to an individual's income. Utah employs a circuit breaker that is available to seniors over the age of 65 with income under \$35,000. Credits are also available to renters, "presumably under the economic assumption that property taxes are passed onto renters in rent amounts."²⁹ Although beyond the scope of this paper, it would be worthwhile for the state to consider implementing a broader circuit breaker system for all individuals across the state rather than just seniors. A report

by the Lincoln Institute of Land Policy noted that a “common failing... (of circuit breaker programs) is favoring the elderly. The need for property tax relief *is often greater for nonelderly* who are more likely to have a mortgage and to live under the poverty line.”³⁰ Factors to consider when formulating the program could include income, household size, county/location, etc.

The Utah Constitution allows the legislature to exempt up to 45% of residential property value from taxation. Currently, the legislature has decided to implement the full 45% exemption for all primary residential property in Utah, which includes both owner-occupied and renter-occupied property.³¹ In many ways, this makes Utah an outlier when compared with the rest of the country. The exemption is “more generous than other states, particularly for high-value homes.”³² In fact, Utah is the only state that offers a percentage-based homestead exemption for all primary residencies without a cap or differential rate depending on income or property value.³³ The legislature should consider creating a tiered system for homestead exemptions rather than using a blanket exemption of 45% to all households since it disproportionately benefits the wealthy.

Despite allocating additional funds to students at risk of failure, those learning English as a second language, or those with a learning disability, “Utah’s per pupil revenues were about \$5,400 less than the national average. Notably, local property taxes are central to the sizable discrepancy.”³⁴ This illustrates one of the great difficulties in education financing: property tax revenues represent one of the most stable forms of income for school districts and states to finance education. However, property taxes are generally regressive. Implementing a wider circuit breaker will help, along with tiering homestead exemptions, but more work needs to be done. Our hope is that by bringing greater fiscal stability to the state, it will serve as a foundation for further growth of education spending.

Political Feasibility:

Changing Utah’s tax structure may seem like an impossible task, but we believe that it is feasible for several reasons. First, there is an obvious need and desire from the legislature, which we saw through the passage of the bill in 2019 and see now in conversations legislative leaders are having with the State Board of Education.³⁵ House Speaker Brad Wilson and Senate Majority Whip Ann Millner have been “checking (the) the temperature” and “appetite” for the proposal.³⁶ Second, it is highly unlikely that the legislature will reduce/decrease education funding if the income tax mandate is overturned. Education is consistently ranked as one of the highest issues for the legislature to address, particularly education funding.³⁷ To propose a reduction in education funding would be tantamount to political suicide.

So, what steps can the legislature take to make this reform effort go more smoothly than the last? First, make the reform a bipartisan effort. The previous bill was negotiated in closed door caucus sessions with Democrats largely left out of the discussions.³⁸ Another benefit of bipartisanship will be, potentially, more favorable news coverage by the states’ two major news outlets: the *Salt Lake Tribune* and the *Deseret News*. The *Deseret News* traditionally leans right, and the *Salt Lake Tribune* traditionally leans left. Second, leave much time for public input and hearings.³⁹ This will make the process (and the bill) more palatable for the citizens of the state.

Conclusion: The Future of Utah

Politics is messy. It was Otto von Bismark who aptly said that “Politics is the art of the possible, the attainable – the art of the next best.”⁴⁰ Major tax reform will require negotiations and compromise between a wide variety of stakeholders, but we are confident that it is possible. It’s also necessary. As is the case with many states, Utah has a balanced budget provision that requires the legislature to keep the state in a good fiscal standing. The legislature’s ability to balance the budget will continue to get more and more difficult if no effort is made to fix the underlying issues in Utah’s current tax system. At the heart of the problem is the imbalance between revenue sources created at least in part by the constitutional mandate that income tax be spent on education. In order to secure Utah’s financial future and restructure the tax system, we propose that the state repeal the constitutional mandate. In addition to repealing the mandate, the state can achieve a more balanced tax structure by implementing the following:

1. Expanding the number of services that qualified to be taxed at the point of sale.
2. Increasing the property tax levy rate for the Minimum School Fund from .16% to .3328%.
3. Cutting the income tax rate to an appropriate level to maintain a balanced budget and an acceptable general fund balance.

The state of Utah is one of the fastest growing and economically prosperous states in the nation, and a restructuring of this kind will allow it to maintain and build upon its past successes.

Appendix:

Appendix A:

Table 2: Percent Change in Median Sales Price of Homes in Utah by County, 2020–2021

(single-family, condominiums, townhomes, and twin homes)

County	January-June 2020*	January-June 2021	Percent Change	2021 Transactions
Sevier	\$185,000	\$275,000	48.60%	121
Summit	\$801,274	\$1,150,000	43.50%	1,079
Sanpete	\$217,000	\$284,000	30.90%	122
Wasatch	\$580,000	\$758,500	30.80%	522
Iron	\$229,900	\$300,250	30.60%	823
Cache	\$270,000	\$350,000	29.60%	658
Washington	\$339,000	\$437,250	29.00%	2,882
Weber	\$272,000	\$349,650	28.50%	2,077
Utah	\$344,820	\$430,100	24.70%	5,037
Davis	\$350,000	\$432,520	23.60%	2,192
Carbon	\$138,500	\$168,000	21.30%	152
Box Elder	\$275,000	\$332,150	20.80%	352
Salt Lake	\$365,000	\$440,000	20.50%	8,405
Tooele	\$311,000	\$373,382	20.10%	696
Duchesne	\$153,250	\$183,000	19.40%	159
Uintah	\$194,000	\$190,000	-2.10%	422

Counties with less than 100 sales transactions

Morgan	\$414,750	\$657,500	58.90%	26
Rich	\$317,000	\$494,310	55.90%	58
Beaver	\$157,025	\$225,000	43.30%	45
San Juan	\$247,500	\$335,000	35.40%	38
Daggett	\$152,500	\$205,000	34.40%	10
Juab	\$269,000	\$384,999	32.80%	71
Kane	\$290,000	\$384,999	32.80%	32
Grand	\$380,000	\$435,000	14.50%	95
Millard	\$174,000	\$194,000	11.50%	39
Garfield	\$234,500	\$256,450	9.40%	23
Emery	\$143,000	\$151,000	5.60%	35
Piute	\$205,000	\$207,500	1.20%	6
Wayne	\$439,000	\$360,000	-18.20%	17

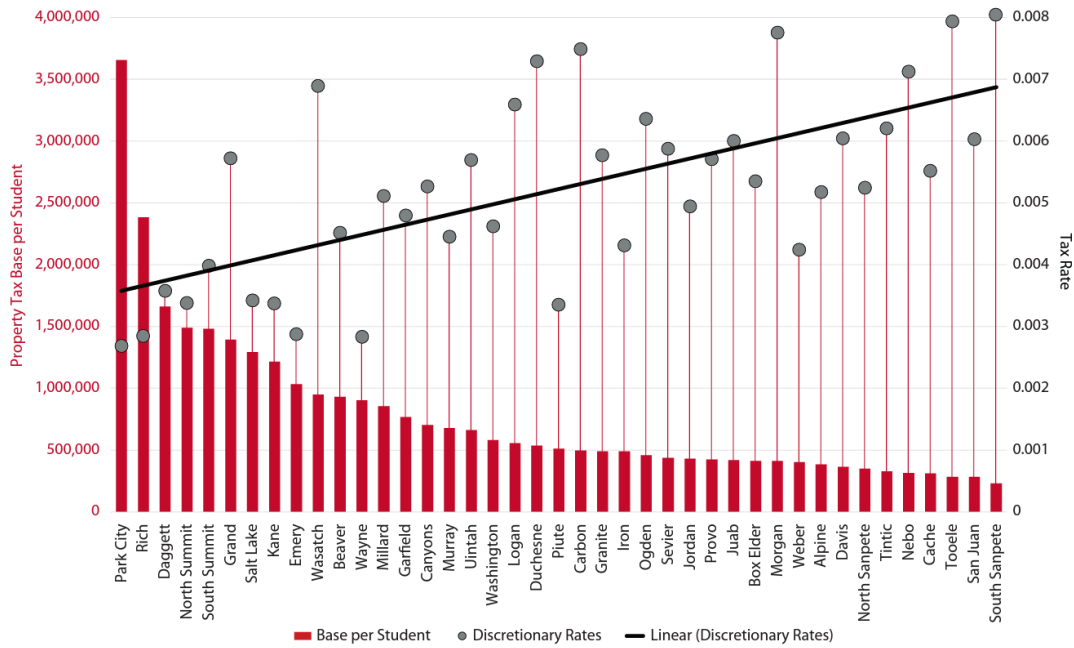
*The January-to-June timeframe was necessary to ensure a sufficient number of sales transactions.

Source: Utah Association of REALTORS

Appendix B:

Figure 11: School District Property Tax Base per Student and Discretionary Tax Rates, FY 2020

Massive School Property Tax Base Disparities Influence Tax Rates



Note: Figure 11 is sorted by property tax base per student. Figures 12, 13, and 20 are sorted in the same order to simplify comparison across figures. Discretionary rates exclude the statewide mandated rate (basic levy).

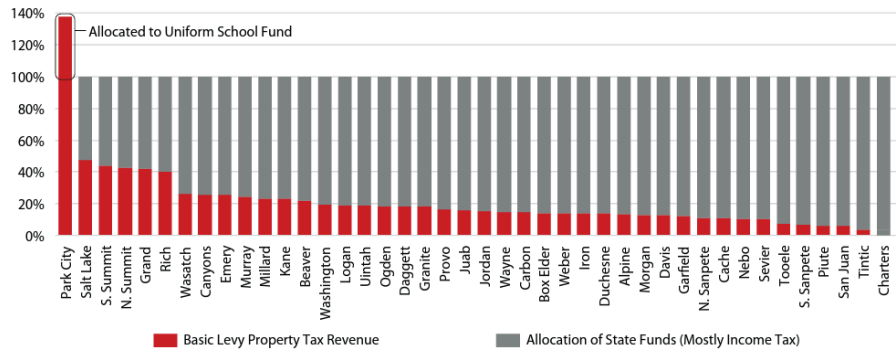
Source: Utah State Board of Education and Utah State Tax Commission

Appendix C:

Figure 16: Estimated Share of Basic School Program Cost Funded by a School District's Basic Levy Revenue and State Funds, FY 2021

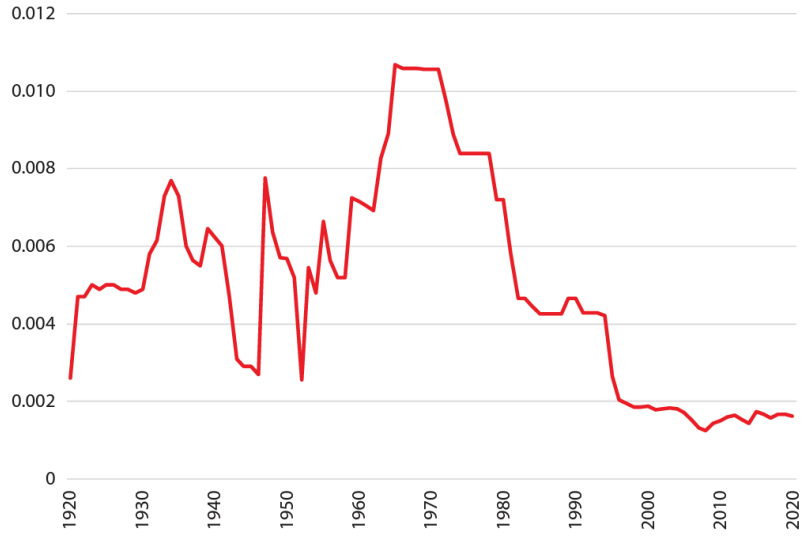
For the Basic School Program Portion of School Funding, State Funding Fully Equalizes Property Tax Disparities

Source: Kem C. Gardner Policy Institute analysis of Utah State Board of Education Data



Appendix D:
Figure 19: Statewide School Property Tax Basic Levy Rate,
 1920–2020

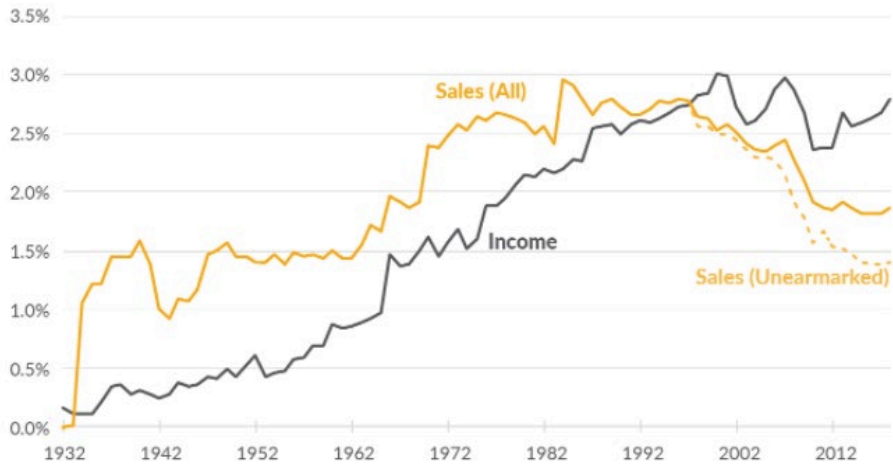
Basic Levy Rate Remains Near Historical Lows



Rate adjusted for changes in statutory assessment levels, which were below 100% from 1947 to 1986.
 Source: Utah Superintendent's annual reports

Appendix E:

Income & Sales Tax Collections as a Percentage of State Income



Source: Utah State Tax Commission.

References:

Amornsiripanitch, N. (2021). *Why Are Residential Property Tax Rates Regressive?* Philadelphia: Federal Reserve Bank of Philadelphia .

This article was published by Natee Amornsiripanitch an employee at the Federal Reserve Bank of Philadelphia and a former Maxwell student. In the article, she examines why property tax rates are regressive. She finds that assessment regressivity is caused 60% by flawed valuation methods and 40% by infrequent reappraisal.

Auxier, R. C. (2020, February 7). *Utah: Tax Reform Doesn't Have To Be This Hard*. Retrieved from Tax Policy Center: <https://www.taxpolicycenter.org/taxvox/utah-tax-reform-doesnt-have-be-hard>

This is an opinion piece written by Richard Auxier, a Senior Policy Associate at the Tax Policy Center. He describes some of the underlying problems with Utah's attempted tax reform.

Bernick, B. (2020, February 18). *Miscommunication? Most Utah voters thought the failed tax reform hiked taxes, not cut them*. Retrieved from KUTV:

<https://kutv.com/news/local/miscommunication-most-utah-voters-thought-the-failed-tax-reform-hiked-taxes-not-cut-them>

KUTV is another local news organization. They partnered with the organization Utah Policy to conduct a poll examining Utahans perceptions of the tax reform effort. Utah Policy is a group that aggregates political reports from various news sources and writes political commentary. It is operated by Holly Richardson, a PhD candidate in political science and a writer for the Deseret News

Bowman, J. H., Kenyon, D. A., Langley, A., & Paquin, B. P. (2009). *Property Tax Circuit Breakers: Fair and Cost-Effective Relief for Taxpayers*. Cambridge: Lincoln Institute of Land Policy.

The Lincoln Institute of Land Policy “seeks to improve quality of life through the effective use, taxation, and stewardship of land.” This report examines the use of circuit breakers around the country, and makes suggestions to policy makers on how to use them effectively.

Cortez, M. (2022, February 22). *Why Utah GOP House leaders propose dropping income tax earmark for public education*. Retrieved from Deseret News:

<https://www.deseret.com/utah/2022/2/22/22946047/utah-gop-house-leaders-propose-income-tax-revenue-needs-other-than-education-legislature-food-tax>

The Deseret News is a local newspaper owned and operated by the Church of Jesus Christ of Latter-Day Saints. This article examines the work that legislative leaders are doing to see if the education community is open to repealing the constitutional earmark on income tax for education spending.

Deseret News. (2019, January 30). *Read Utah Gov. Gary Herbert's full State of the State address (and the Democrats' response)*. Retrieved from Deseret News:

<https://www.deseret.com/2019/1/30/20664601/read-utah-gov-gary-herbert-s-full-state-of-the-state-address-and-the-democrats-response>

The Deseret News is a local newspaper owned and operated by the Church of Jesus Christ of Latter-Day Saints. This article contains the full text of Governor Herbert's 2019 State of the State address.

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We retrieved the quote from Bismarck here.

Hillyard, L., & Gibson, F. (2019). *TAX RESTRUCTURING REVISIONS*. Retrieved from Utah State Legislature: <https://le.utah.gov/~2019s2/bills/static/SB2001.html>

This is a link to the legislature's website and contains the full text for SB 2001

Ihlanfeldt, K. (2021). "PROPERTY TAX HOMESTEAD EXEMPTIONS: AN ANALYSIS OF THE VARIANCE IN TAKE-UP RATES ACROSS NEIGHBORHOODS.". *National Tax Journal*, 405-430.

This article is published in the National Tax Journal. In it, Ihlanfeldt examines the use of homestead exemptions across Florida. We use it specifically for his explanation of homestead tax exemptions.

Kem C. Gardner Policy Institute. (2018). *A Visual Guide to Tax Modernization in Utah: Part one: Sales and Use Taxes*. Salt Lake City: University of Utah.

The Kem C. Gardner Policy Institute is a research group located inside the University of Utah that focuses on policy issues in the state of Utah. It is comprised of scholars from various colleges across the university. This article is the first of a series on tax reform in Utah focusing on potential reforms for sales and use taxes.

Kem C. Gardner Policy Institute. (2018). *Utah at a Glance*. Salt Lake City: University of Utah. The Kem C. Gardner Policy Institute is a research institute located inside the University of Utah that focuses on policy issues in the state of Utah. It is comprised of scholars from various colleges across the university. This "at a glance" sheet provides a quick reference guide of facts and figures relating to the state and its population.

Kem C. Gardner Policy Institute. (2022). *A Visual Guide to Tax Modernization in Utah: Part Three: Understanding Property Taxes*. Salt Lake City: Kem C. Gardner Policy Institute. *Three: Understanding Property Taxes*. Salt Lake City: Kem C. Gardner Policy Institute.

The Kem C. Gardner Policy Institute is a research institute located inside the University of Utah that focuses on policy issues in the state of Utah. It is comprised of scholars from various colleges across the university. This article is the third part of a series on tax modernization in Utah. It focuses on property taxes.

Meszkowski, P. (1972). THE PROPERTY TAX: AN EXCISE TAX OR A PROFITS TAX? .
Journal of Public Economics, 73-96.

This article examines the “old view” and “new view” of property taxes, and attempts to address the question of whether a property tax an excise tax, or whether a property tax on improvements (reproducible capital) is shifted through a reduction of site rents onto owners of land.

Property Tax Division. (2020). *2020 Annual Statistical Report*. Salt Lake City: Utah State Tax Comission.

This report was published by the Utah State Tax Commission, and provides the statistical report on tax revenues for the year 2020.

Roche, L. R. (2019, May 30). *No proposed fixes and no public comment at first tax reform task force meeting*. Retrieved from Deseret News:
<https://www.deseret.com/2019/5/30/20674590/no-proposed-fixes-and-no-public-comment-at-first-tax-reform-task-force-meeting>

The Deseret News is a local newspaper owned and operated by the Church of Jesus Christ of Latter-Day Saints. This article reports on the first public meeting regarding the proposed tax reform of 2019. There was no public comment period.

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The Deseret News is a local newspaper owned and operated by the Church of Jesus Christ of Latter-Day Saints. This article reports that Democrats were largely left out of negotiations when the 2019 tax reform bill was being created, and instead proposed one of their own. It did not pass.

Rodgers, B., & Wood, B. (2020, January 3). *Utah’s Legislature, governor announce plan to repeal controversial tax reform law*. Retrieved from Salt Lake Tribune:
<https://www.sltrib.com/news/politics/2020/01/23/utahs-legislature/>

The Salt Lake Tribune is a Pulitzer Prize winning local paper. This article discusses the legislature’s plan to reform the tax structure in Utah.

Sanders, C. (2021, May 18). *Utah is not last in the nation for per-pupil spending, for the first time in decades*. Retrieved from The Salt Lake Tribune:
<https://www.sltrib.com/news/education/2021/05/18/utah-is-not-last-nation/>

The Salt Lake Tribune is a Pulitzer Prize winning local paper. This article discusses per-pupil spending in K-12 education in Utah

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A link to the Utah State Constitution.

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<https://www.utahfoundation.org/reports/whats-on-utahs-mind-voter-issues-and-concerns-in-2020/>

Utah Foundation is a research organization in Utah that seeks to conduct research to help “citizens and policymakers stay informed on crucial issues.” The report examines what voters said were the most important issues in 2020

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Education Utah: <https://educationutah.org/funding/>
Education Utah is a group that seeks to provide information and perspective on issues relating to education in Utah. The group is comprised of Jefferson Moss (former State Superintendent of Public Instruction), Susan Pulsipher (member of the House of Representatives, former member of the Jordan School District Board of Education), Jim Moss (State Charter School Board, Wasatch High School Community Council, Utah Valley Chamber of Commerce Education Committee) and Nick Varney (teacher at Cedar Valley High School)

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The Salt Lake Tribune is a Pulitzer Prize winning local paper. This article discusses some of the effects that the attempted tax reform bill would have had.

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The Salt Lake Tribune is a Pulitzer Prize winning local paper. This article discusses the signature gathering campaign to overturn S.B. 2001.

Wood, J., & Eskic, D. (2021). *The State of the State's Housing Market*. Salt Lake City: Kem C. Gardner Policy Institute.
The Kem C. Gardner Policy Institute is a research institute located inside the University of Utah that focuses on policy issues in the state of Utah. It is comprised of scholars from various colleges across the university. This report examines the housing market in the state, which has experienced significant price hikes in the last several years.

Citations:

-
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 - ² (Hillyard & Gibson, 2019)
 - ³ (Wood B. , Utah lawmakers pass sweeping tax reform, impacting paychecks and grocery bills, 2019)
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 - ⁵ (Rodgers & Wood, 2020)
 - ⁶ (Auxier, 2020)
 - ⁷ (Auxier, 2020)
 - ⁸ (Bernick, 2020)
 - ⁹ (Kem C. Gardner Policy Institute, 2018)
 - ¹⁰ (Utah Constitution)
 - ¹¹ (Sanders, 2021)
 - ¹² (Kem C. Gardner Policy Institute, 2022)
 - ¹³ (Kem C. Gardner Policy Institute, 2018)
 - ¹⁴ (Kem C. Gardner Policy Institute, 2018)
 - ¹⁵ (Rodgers & Wood, 2019)
 - ¹⁶ (Property Tax Division, 2020)
 - ¹⁷ (Kem C. Gardner Policy Institute, 2018)
 - ¹⁸ (Wood & Eskic, 2021)
 - ¹⁹ (Kem C. Gardner Policy Institute, 2022)
 - ²⁰ (Varney, Moss, Pulsipher, & Moss, 2021)
 - ²¹ (Varney, Moss, Pulsipher, & Moss, 2021)
 - ²² (Kem C. Gardner Policy Institute, 2022)
 - ²³ (United States Census, 2021)
 - ²⁴ (Walczak, 2019)
 - ²⁵ (Meszkowski, 1972)
 - ²⁶ (Amornsiripanitch, 2021)
 - ²⁷ (Ihlanfeldt, 2021)
 - ²⁸ (Bowman, Kenyon, Langley, & Paquin, 2009)
 - ²⁹ (Kem C. Gardner Policy Institute, 2022)
 - ³⁰ (Bowman, Kenyon, Langley, & Paquin, 2009)
 - ³¹ (Kem C. Gardner Policy Institute, 2022)
 - ³² (Kem C. Gardner Policy Institute, 2022)
 - ³³ (Kem C. Gardner Policy Institute, 2022)
 - ³⁴ (Kem C. Gardner Policy Institute, 2022)
 - ³⁵ (Cortez, 2022)
 - ³⁶ (Cortez, 2022)
 - ³⁷ (Utah Foundation, 2020)
 - ³⁸ (Roche, Tired of waiting, Utah House Democrats to hold their own town halls on tax reform, 2019)
 - ³⁹ (Roche, No proposed fixes and no public comment at first tax reform task force meeting, 2019)
 - ⁴⁰ (Goodreads, n.d.)