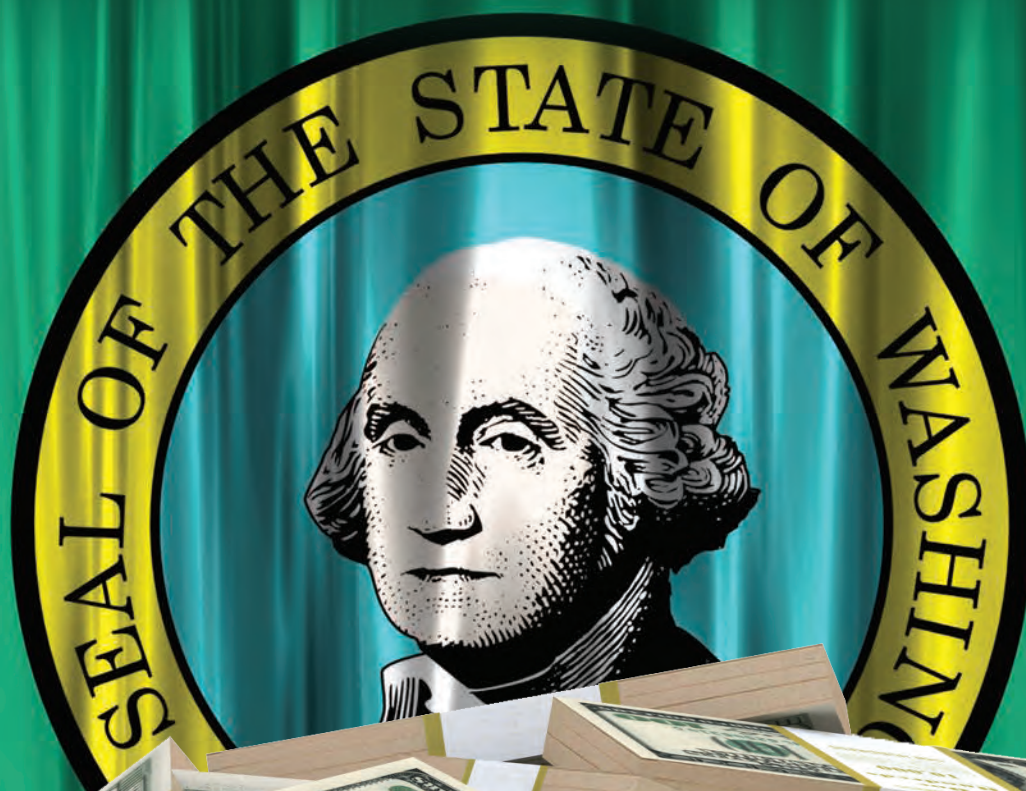




Viewpoint

THE QUARTERLY MAGAZINE OF WASHINGTON POLICY CENTER



Washington's tax revenues have grown
\$21.5 BILLION over the past decade.

It's time for a

SALES TAX CUT



Viewpoint

THE QUARTERLY MAGAZINE OF WASHINGTON POLICY CENTER

WPC Board of Directors

John Otter, *Chairman*
Heidi Stanley, *Vice Chair*

Dear friends,

As 2018 comes to a close, we look back on a year of solid policy gains, from the national victory in the U.S. Supreme Court's decision in *Janus v AFSCME*, which guaranteed public employees would have a choice as to whether or not to join a government union, to the statewide rejection of an ill-conceived carbon tax. We saw the Washington State Supreme Court affirm the constitutionality of charter schools and WPC work cited and praised in federal efforts to protect the lower Snake River dams.

From issues of national prominence to local transit and levy issues, WPC was fundamental in providing information to policymakers and citizens so that their voices would be informed voices.

The coming year promises to be a year of challenges. New majorities in the state Legislature promise a shift in priorities. We've already seen proposals for a statewide capital gains income tax and talk of another carbon tax proposal. Charter schools are being singled-out for reduced funding and policies regarding a mileage tax are expected to be debated.

Washington Policy Center staff are already planning for these challenges.

For example, WPC Government Reform Director Jason Mercier has been educating media, citizens and policymakers about how capital gains taxes are recognized by the IRS as income taxes. He's collected data from every other state that taxes capital gains and shown that they tax it as income. WPC is determined to ensure that lawmakers and citizens know and understand that to pass a capital gains income tax is to open the door to a broader income tax.

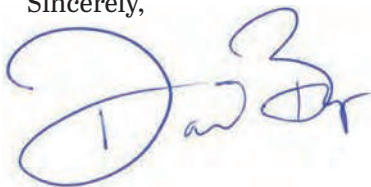
In the face of new tax proposals, Jason's work has allowed WPC to respond by advocating a sales tax cut. Jason has outlined the tremendous growth of revenue the state has enjoyed over the past decade and shown how the state sales tax has remained high. WPC's recommendation of a sales-tax cut would create lower prices for all, every day. It would also aid those who critics say are hardest hit by our state's tax structure.

Liv Finne, our director of the Center for Education Reform, has been researching charter school funding and exposing discriminatory practices against charter school students when it comes to facilities funding. Finne has pointed out that while charter schools serve a disproportionate number of low-income, minority and disabled students, state and local administrators are seeking to hold back funding that supports their public education.

The stakes are high, and the challenges are formidable, but we are determined. WPC is often the sole voice advocating for free market ideas in Washington state policy. Our success requires patience and persistence, qualities WPC has shown in abundance over its more than twenty years of existence.

In this edition of *Viewpoint*, I hope you'll find inspiration for the year to come. Thank you for making our work possible.

Sincerely,



David Boze
Communications Director,
Washington Policy Center

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Viewpoint is the quarterly magazine of Washington Policy Center, an independent Washington state-focused think tank.

Viewpoint designed and edited by **David Boze** and **August Bress**

Meet Jo Anne Estes:

Pillar Society Member,
Business Owner and
Avid WPC Reader



Jo Anne and her husband, Kevin, live in Sequim. They started their home building company in their laundry room and have been in the business for 30 years. Jo Anne and Kevin have followed and been inspired by WPC's work for many years. WPC spoke with Jo Anne about her work and why she supports WPC.

WPC: How and why did you become interested in the free-market school of thought?

Jo Anne: My husband and I own a home building company in Sequim. We've been in the business nearly 30 years. In our line of work, we witness the free-market operate every day. Seeing what it does for people's lives is what has made me a believer – seeing the free-market positively impact us, our teammates, our employees, and our trade partners.

We've been working with the same plumbers and electricians for years, so we've seen multiple generations grow up in the business and expand their companies' operations to new markets and achieve prosperity.

WPC: How did you hear about WPC? What sparked your support for WPC?

Jo Anne: I heard about WPC from a colleague who had passed along various publications. At the time, the Shoreline Management Act was being updated where our home building company operated. Thousands of property owners were going to be impacted by the changes with no time to adjust. It was going to impact how they could use their properties and I was concerned.

Around that time, I got a policy note from WPC about property rights. Right then and there I was a fan, because nobody else was

talking about it. On the heels of that was when the Young Professionals group was launched. That was a turning point for me – there was an effort being made to reach out to younger people who didn't have much of a concept of free-markets or property rights.

It was these two things in conjunction that led to my support for WPC. I invested in WPC because I believed in it. It really made sense to me. The next day, I got a call from Dann, and he was so appreciative – I was very impressed. And that was about six years ago.

WPC: What have you learned since being involved with WPC? What have you most enjoyed?

Jo Anne: I really enjoy reading what Dr. Stark writes about health care in our state. I've also learned a lot about agricultural issues. Some explain Washington as having two

“In our line of work, we witness the free-market operate every day. Seeing what it does for people’s lives is what has made me a believer – seeing the free-market positively impact us, our teammates, our employees, and our trade partners.”

separate states because of the separation between the agricultural areas and Seattle. I didn’t know about the issues facing the farming community until I started reading WPC’s work.

WPC’s research has taught me a lot about transit issues in Seattle – how the transit system, taxing, and revenues have been mismanaged. I mostly enjoy being more informed.

Frankly, WPC’s writings are quite balanced, measured, and non-partisan. They present straightforward facts and are clear. Easy to understand.

WPC: How has WPC served you in your life or philanthropic goals?

Jo Anne: It feels good to support WPC because I feel strongly they’re doing a really good job. They’re very effective, so it’s an easy choice to support them financially.

Because of work, I don’t have a lot of free time, so I like to support the organization that does the things I don’t have time to do. That’s the biggest positive for me. I feel at home with the Policy Center.

WPC: What value do you think WPC brings to the state?

Jo Anne: Educating people is the biggest value. I’ve shared publications with other people who appreciate learning about policy issues. “Improving people’s lives” – I know that’s the slogan – but I know it’s true. The more you educate people, the more they can make better choices and live higher quality lives.

The team at WPC is passionate, articulate, and they’re ready to take on the battle. And there are a lot of battles we are facing, like the regulatory battle, which we have had directly impact our clients. It’s intimidating to read code books and laws. Who can read all that and articulate an opposition? I appreciate that WPC is willing to take a stand and push back on a lot of this regulation that’s happening.

WPC: What policy area is most important to you? What is one change or impact you’d really like to see in our state?

Jo Anne: WPC’s work on charter schools – that’s where I would like to see impact in our state. I would like to see the education system reformed. The tenured, adult-based, decision-making is wrong. In its current state, it’s not student-centered. The numbers to back up charter schools are there, and the Policy Center writes about these real numbers. Other groups – the school districts and unions – might want to spin those numbers, but they can’t because numbers don’t lie.

WPC: Since you’ve been following WPC’s work, what’s the biggest impact you’ve seen WPC have?

Jo Anne: It’s hard to answer that question with just one thing. Bringing a polished spotlight on the issues. WPC’s work is thoughtful and there’s no animus or combativeness. It’s all very fact-based. WPC is an independent, standalone organization that’s focused on results. I’m a very big admirer and I think they’re doing a great job.

The Road Usage Charge: Pilot project vs. likely policy outcomes



By MARIYA FROST, Director,
Coles Center for Transportation

Key Findings

1. There is a significant difference between the Road Usage Charge Pilot Project and the policy that could be enacted in our state, which would likely take the form of a general mileage tax.
2. The pilot project is an isolated experiment in which volunteers receive simulated invoices based on a flat charge of 2.4 cents per mile driven on public roads.
3. If the assessment of the pilot project's success depends on public satisfaction or perception (which can be manipulated) and eliminates very real policy variables from the discussion, then the pilot will undoubtedly be called a tremendous success.
4. If a Road Usage Charge is implemented as a state policy, Puget Sound Regional Council officials note they would like "a broader consideration of possible uses" (they do not want mileage tax revenue to be protected by the 18th amendment, like the state gas tax is, for highway purposes only).
5. Used for spending unrelated to roads, a Road Usage Charge is not a targeted user fee, but a general tax.
6. Social policy objectives identified by the Washington State Transportation Commission suggest officials would attempt to use a mileage tax to change people's driving behavior, which would be in line with current state law that recommends a 50% reduction in per capita driving by 2050.
7. A Road Usage Charge, as a policy in Washington state, is likely to be ineffective as a true user fee.

Read the comprehensive Policy Brief and more of WPC's work on the proposed mileage tax online at www.washingtonpolicy.org

WPC takes a closer look at local transit in Tri-Cities

This fall, WPC held a press conference in Kennewick to announce the key findings of our study examining the Ben Franklin Transit (BFT) agency. WPC's Coles Center for Transportation Director Mariya Frost and our Eastern Washington Director, Chris Cargill revealed how BFT ridership is down 40 percent since 2009, while the Tri-Cities regional population has grown considerably. They also showed that during the same period, BFT increased sales tax collections by more than 43 percent.

In light of this data, WPC called for Tri-Cities residents to get a tax cut and suggested ways to reform BFT.

The study earned headline coverage in *The Tri-City Herald* and was featured prominently in Tri-Cities television and radio news.

BFT has yet to issue a substantive response.

WPC is continuing to educate Tri-Cities residents of their situation via targeted social media promotion of the study findings.

Below: WPC's Mariya Frost and Chris Cargill host a press conference on Ben Franklin Transit



BEN FRANKLIN TRANSIT:



Ridership down 40%

Revenue up 44%

Is it time to cut the Tri-Cities' sales tax?

Ben Franklin Transit officials increase spending as ridership declines

Key Findings

1. Ben Franklin Transit officials continue to collect taxes and increase spending as total ridership declines.
2. Between 2009 and 2017, total ridership at BFT declined by 40 percent. Population grew 15 percent over the same period.
3. Between 2009 and 2017, bus ridership declined 41 percent, vanpool ridership declined 48 percent, and demand response ridership declined 23 percent.
4. Despite large ridership losses, between 2009 and 2017, operating expenses increased 20 percent, and sales tax revenue collections increased 44 percent.
5. When BFT operates a demand response vehicle, it costs more than twice as much as a privately-contracted taxi.

Read the comprehensive Policy Brief online at www.washingtonpolicy.org

Revenue forecast shows it's time for a sales tax cut



By Jason Mercier,
Director, Center for Government Reform

It is time to start talking about a state sales tax cut.

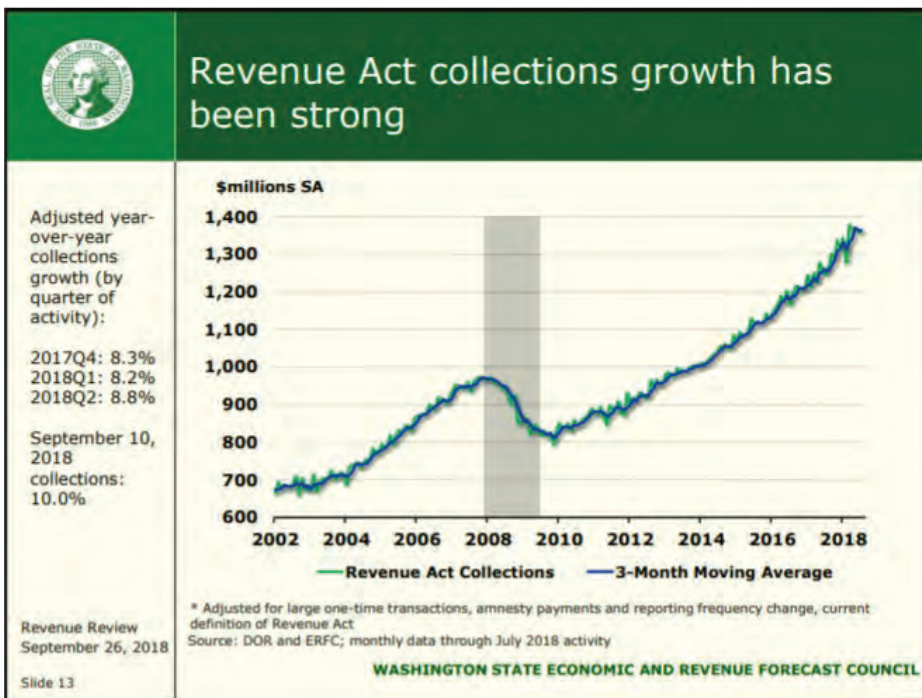
According to Washington's September Revenue Forecast:

“Forecasted Near General Fund-S revenue for the 2017-19 biennium is now \$45.636 billion, 16.9% more than that of the 2015-17 biennium. Forecasted Near GF-S revenue for the 2019-21 biennium is now \$49.806 billion, 9.1% higher than expected 2017-19 biennial revenue, and forecasted Near GF-S revenue for the 2021-23 biennium is \$53.585 billion, an increase of 7.6% over expected 2019-21 biennial revenue.”

As you can see from this chart from the revenue forecast, this means state revenues have continued to increase substantially:

WA Sales Tax Rate History

1935	Enacted at 2.0%
1941	Increased to 3.0%
1955	Increased to 3.3%
1959	Increased to 4.0%
1965	Increased to 4.2%
1967	Increased to 4.5%
1976	Increased to 4.6%
1979	Decreased to 4.5%
1981	Increased to 5.5%
1982	Decreased to 5.4%
1983	Increased to 6.5%



During this time of increasing revenue, however, the legislature has not provided significant tax relief to Washingtonians. Instead a large state property tax increase was imposed in response to the K-12 McCleary lawsuit (referred to as a property tax swap with local taxes reduced). With the state Supreme Court having signed off on the legislature's McCleary

plan and state revenues continuing to increase substantially, lawmakers should now provide tax relief with a sales tax cut.

When it was first imposed in 1935, Washington’s sales tax rate was 2.0%. It is currently at 6.5% and has not seen a rate reduction since 1982.

According to the state Department of Revenue, here are the potential 2019-21 taxpayer savings at various sales tax rate cuts:

- 0.25% reduction (to 6.25%) - \$851 million
- 0.50% reduction (to 6.0%) - \$1.7 billion
- 0.75% reduction (to 5.75%) - \$2.57 billion
- 1.00% reduction to (5.50%) - \$3.43 billion

With the current projected increase in the state revenue forecast, lawmakers should consider a sales tax rate cut of at least 0.25%. A larger sales tax cut could be enacted via a trigger mechanism tied to any large revenue increases resulting from the new U.S. Supreme Court online sales tax ruling.

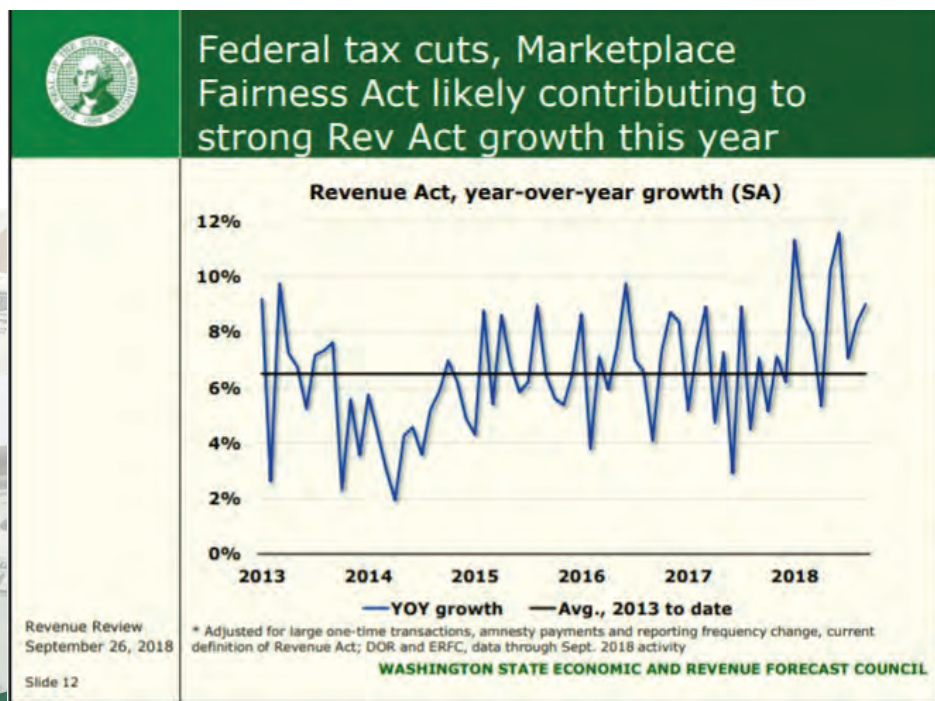
Combined with federal tax cuts, this court ruling will likely have a significant impact on state revenues:

Starting today, the state Department of Revenue “will require some out-of-state retailers to begin collecting sales tax . . . This is a result of the U.S. Supreme Court’s June 21 decision in the South Dakota v. Wayfair case. The Wayfair decision allows states to require out-of-state businesses without a physical presence to collect and submit the tax on sales delivered into their state.”

This U.S. Supreme Court ruling means the state has the potential to see even more growth in sales tax collections. This court ruling, coupled with the already substantial increases in state revenue, means it is time for lawmakers to prioritize tax relief with a reduction in the sales tax rate.



Jason Mercier is the Director of the Center for Government Reform at Washington Policy Center



Over the last ten years state tax revenues will have grown by 75 percent – from \$28.5 billion to \$50 billion forecast for 2019-2021. Learn more about the case for the sales tax cut at washingtontpolicy.org

2019 LEGISLATIVE PREVIEW

At the time of this publication, the year is coming rapidly to an end but 2019 is already looming large for Washington Policy Center. The new make-up of the state legislature is shifting state priorities and WPC is responding.

To give you a preview as to what's in store for the new year, WPC asked some of our center directors to provide their predictions and expectations and priorities for the 2019 legislative session.

CENTER FOR GOVERNMENT REFORM

Jason Mercier, Director

The 2019 session will have a heavy tax focus. Despite substantial revenue growth, the Governor is indicating he plans to propose a tax increase to pay (in-part) for the state employee pay raises he negotiated in secret. House Democrats and the Office of the Superintendent of Public Instruction (OSPI) have already made calls for a capital gains income tax.

WPC, however, believes now is the time for a tax cut and have recommended policymakers prioritize a sales tax rate reduction in 2019. Another tax item to keep an eye on is what, if anything, the larger Democratic majorities plan to do about property taxes with local school districts demanding a bailout for their unsustainable double-digit teacher pay raises from last summer.

CENTER FOR THE ENVIRONMENT

Todd Myers, Director

After the failure of Initiative 1631, the carbon tax, the environmental community is proposing two new pieces of environmental legislation next session. They will propose a 100 percent renewable energy requirement by 2040 and push a low-carbon fuel standard, which would require mixing ethanol or other non-fossil fuels with gasoline, for the Puget Sound region. Additionally, a number of organizations are looking to offer a new, modified carbon tax. The energy and climate fight will be back again in 2019.

Additionally, the discussion about Puget Sound orca and salmon will heat up. The Governor's Orca Task Force included a number of proposals to increase food supply to starving orca. Among the recommendations, however, is a focus on destroying the four Lower Snake River Dams. During the early part of 2019, we will work to focus state spending where it can make the most difference for salmon and orca, reduce costly bureaucratic overhead, and protect the Snake River dams. There will also be several attacks on agriculture during the session, with some activists hoping to punish farmers who live along streams. On the positive side, we will be supporting efforts to expand voluntary programs that allow farmers to receive payment for protecting streams – helping keep farmers working and protecting the environment.

COLES CENTER FOR TRANSPORTATION

Mariya Frost, Director

The Washington State Department of Transportation (WSDOT) has begun the process of expanding I-405 toll lanes before officials have received tolling authorization. Expanding a failing system without permission from lawmakers and therefore the public, is sneaky, aggressive, and undemocratic. I will be writing legislative memos and a comprehensive policy brief throughout the legislative session, and watching for a legislative response.

There will likely be legislation to seek greater accountability for Sound Transit. We can expect an appeal on the Sound Transit lawsuit this year as well, although this is outside of the legislative branch.

The Washington State Transportation Commission should be releasing studies and reports about user experience with the Road Usage Charge. I will continue to follow this project and share my experience as a participant and my concerns about how this approach is likely to divert state highway dollars to other purposes.

CENTER FOR EDUCATION

Liv Finne, Director

Washington's 2016 charter school law, passed in a rush by the 2016 legislature, neglected to provide charter schools with state capital funding for school construction, remodeling and maintenance. This inequity must be corrected in the 2019 legislative session, now that the state supreme court has definitively upheld the constitutionality of public charter schools. Washington Policy Center will also seek to expand school choice by supporting legislation to offer parents Education Savings Accounts with \$18,000, the amount the state provides on average for the education of special needs children. This would allow parents to purchase specialized education services for their children.

The Superintendent of Public Instruction, Chris Reykdal, is proposing to raise property taxes a second time and to pass a capital gains income tax, claiming the schools need even more money. He is breaking "the McCleary promise," which placed a lid on local levies to prevent the state from relying on local levies to fund basic education, the essential rationale of the 2012 McCleary school funding ruling. The "McCleary promise," placed into statute by HB 2242, was passed with strong bipartisan support by the state legislature in 2017. This McCleary promise culminated in a large increase in the state property tax, and an increase in state funding for K-12 schools of \$9.7 billion, a 75% increase over nine years. The state supreme court has approved the McCleary promise HB 2242, as fulfilling the state's constitutional duty to schools.

Districts will be seeking bailouts from the legislature for the budgets they put into deficit this fall after widespread teacher strikes and threatened strikes disrupted the education of one-in-three students in our state. Washington Policy Center will remind legislators of these events.

Washington Policy Center also expects the legislature will attempt to lift the supermajority requirement to pass school bond levies.

Be sure to keep track of what's happening during the legislative session. WPC center directors will be posting regularly on the latest legislative activity on our webpage at WashingtonPolicy.org and on our Facebook pages. You can also subscribe to our weekly legislative email report at WashingtonVotes.org. This site, a service of WPC, will also allow you to track the votes of your legislator and track bills covering the subjects you most care about!

Seattle and state officials use their privilege to deny levy funding to charter school families



By LIV FINNE, Director,
Center for Education



The Seattle Times reports that Mayor Durkan is considering whether to deny benefits to charter school families under the just-passed \$600 million Families and Education Levy.

This is obviously unfair, and a denial of social justice, especially since charter schools largely help low-income and minority children in Seattle's underserved communities (all of the city's charters are located south of the ship canal).

After some investigation, I discovered that the same is true of Governor Inslee, State Superintendent Reykdal and some state lawmakers; state-level policy excludes charter school families from participating in state funding for educational facilities.

State and Seattle politicians like to talk about how they support social justice, but they go strangely silent when it comes to helping charter school families.

While professing devotion to fair and equal treatment to all, regardless of race and class, these politicians withhold public funding for the schools of low-income, minority charter school families.

Charter schools are a popular learning alternative in low-income communities. Summit Sierra, in Seattle's International District, serves 370 high school students. Summit Atlas in West Seattle serves 240 students, and Rainier Valley Leadership Academy serves 250 middle and high school students. Ashe Prep is set to open in the Skyway/West Hill neighborhood, primarily to serve low-income and immigrant families.

All these public schools are scheduled for expansion in the coming year. In fact, nearly all the charter schools in the state have waiting lists, and need more space

to meet the growing demand from parents for good public school choices.

The issue is urgent because Seattle school officials are poised to ask voters for another tax increase, in February 2019, this time for \$1.4 billion more under the BEX V Capital Levy for school construction and re-modeling. As currently drafted, though, charter school families are barred from participating in the program.

The School Board's exclusion of charter school families appears to violate its own policy, under Policy No. 0030, "Ensuring Educational and Racial Equity," by which Board members promise to "provide every student with equitable access to a high quality curriculum, support, families and other educational resources..."

The same policy of exclusion occurs in the \$1.626 Billion Capital Budget for 2019-21 and ten year capital plan drafted by Superintendent Reykdal. He proposes \$200 million a year for a "School Preservation Program", but bars charter schools from participating.

The state supreme court recently ruled in favor of charter public schools, and these innovative alternatives are so popular in low-income communities that demand far outpaces supply.

State and Seattle officials often say they are for fairness, inclusion, and an end to persistent racial inequity. Then, at the same time, they use their position of privilege to disadvantage charter school families, simply because of the kind of public school they happen to attend.

After WA carbon tax failure will greens look for success or stick with dogmatism?



By **TODD MYERS**, Director,
Center for the Environment



Once again, a carbon tax proposal has failed in Washington state. Environmental activists have nobody to blame but themselves for their failure, and the lesson of this string of defeats is that pushing hard-headed ideology and politics on the public is not an effective way to improve energy efficiency and reduce CO₂ emissions.

Over the past three years the dismal record of carbon tax proposals that were designed to address climate change in Washington state is as follows:

- In 2016, a revenue-neutral carbon tax, ballot measure Initiative 732, failed;
- Governor Inslee's carbon tax bill in 2017 died in committee, despite his party's majority;
- Governor Inslee's carbon tax bill in 2018 died in committee, despite his party's majority;
- The environmental community's carbon tax ballot initiative, Initiative 1631, failed overwhelmingly, losing by 13 points as of the current vote count.

The irony of the failure of Initiative 1631 is that even as environmentalists were screaming about a "climate crisis," they were killing compromise approaches because they believed they could get a big-government solution. They actually campaigned against Initiative 732 in 2016 because it didn't grow government. The environmental community and Governor Inslee refused to compromise on legislative carbon tax proposals during the last two years believing they had the trump card of the initiative.

This is why the complaining from the left about the money spent by opponents is so disingenuous. The environmental community and the Governor have refused compromise and invited this showdown, blustering that opponents should have taken the legislative

deal while they had the chance. Environmentalists intentionally sought this fight. Now that the voters overwhelmingly turned them down, they make excuses.

It is also worth noting that the main sponsor of Initiative 1631, The Nature Conservancy, says the "Yes" campaign raised more than \$15 million. That does not include the expenditures of their allies. Claiming voters were fooled by campaign ads – even as the left praises those same voters for electing more Democrats in our state on the same day – ignores the fact that the pro-carbon tax (Initiative 1631) forces had plenty of resources to make their case.

The simple reality is that voters don't trust politicians to spend public money wisely. They didn't believe a significant tax increase would effectively address climate change. They didn't buy the political claim that the price would be paid by "big polluters" and not by average taxpayers.

This is a problem I run into frequently. Potentially sound policy is undermined by basic cynicism that politicians will not keep their promises and likely screw things up later. This skepticism is well placed, and even Governor Inslee expressed it during the campaign when he complained about legislators taking money away from targeted environmental projects and spending it through the General Fund.

Of course, the environmental community will keep pushing the same approach that has been rejected by voters and legislators four times in the last three years. As their opposition to the previous revenue-neutral carbon tax demonstrated, they think climate change is only a crisis if it increases taxes and the size of government. We've seen the results of that approach. Until they decide environmental effectiveness is more important than politics and ideology, the string of losses will continue.



WPC partners with Freedom Foundation on billboards informing workers of their rights

Across the state, billboards are letting public employees know they now have a choice when it comes to government union membership. Thanks to the U.S. Supreme Court's Janus decision, public employees can no longer be denied their First Amendment rights and must be given the choice as to whether to join a union. Prior to this decision, public employees faced the possibility of being fired if they didn't pay dues or fees to a public employee union.

From Spokane to Seattle to Olympia, WPC has teamed up with Freedom Foundation to ensure that workers are aware of their rights and free to exercise their right to decide for themselves what organizations they wish to belong to.

Be on the lookout for more WPC advertising informing workers of their rights on the radio and on social media.

OptOutToday.com

Recent WPC ad campaigns

IT IS TIME FOR A SALES TAX CUT

so we can enjoy lower prices
all year long!



Over the last ten years state tax revenues will have grown by 75 percent – from \$28.5 billion to \$50 billion forecast for 2019-2021.

Learn the case for the sales tax cut at washingtonpolicy.org



Left: ran in *The Seattle Times* on Black Friday and *The Tri-City Journal of Business* as part of a campaign to promote the idea of a sales tax cut in Washington state.

Bottom: ran as part of a social media campaign against an income tax in Washington state.



If it looks like a duck
and quacks like a duck,
it's a duck.

And little ducks grow into big ducks.

Same is true of income taxes. The IRS says a capital gains tax IS an income tax.
And we all know that targeted income taxes grow into big income taxes.

Keep Washington free of an income tax.



As a kid you can believe anything,
like a cardboard box is an airplane...
or a capital gains tax
is not an income tax



Adults should know better.
The IRS defines a capital gains tax as an income tax. That means it is.

Keep Washington income-tax free.



Happy Holidays from everyone at WPC!

