

Don't Let It Sunset Across Oregon *Renew and Strengthen the Oregon Earned Income Tax Credit*

Renewing Oregon's Earned Income Tax Credit (EITC) should be a top priority for the 2013 legislature. The credit, which helps 250,000 low- and moderate-income Oregon families, is scheduled to expire on December 31, 2013. It's imperative that lawmakers renew the state credit and strengthen it to make its impact even more meaningful for working Oregonians struggling to meet their families' basic needs.

Many jobs pay too little to support a family, leaving many struggling to make ends meet. Families who work and play by the rules — the family of a returning veteran or a single mother supporting two children, for instance — should be able to provide for their children and stay out of poverty. That is why the EITC is important.

The federal EITC is the single most effective anti-poverty program for working families with children. The Oregon EITC works with the federal credit to open the door to economic opportunity for families that work and have modest incomes. The state EITC is a small investment that can make a large difference in the lives of working families. And its expansion would further widen the pathway out of poverty.

The EITC opens the door to economic opportunity for working families and children

In 2010, the federal EITC lifted about 6.3 million people across the country out of poverty, including about 3.3 million children.¹ Oregon's EITC builds on that success.

The EITC reduces poverty in two ways. First, it boosts the earnings of low-wage working families. For example, for a worker supporting two children and a spouse, a full-time minimum wage job is not enough to escape poverty, but the EITC can lift this family above the poverty line. Second, the EITC encourages work. The additional income from the EITC helps those families earning poverty wages keep working, and their time and experience in the labor force pays off in future income growth.²

Reducing poverty is particularly important for young children. A boost to a poor family's income during early childhood not only tends to improve a child's performance in school, it also confers a lifetime of other benefits. Children lifted out of poverty at an early age tend to pursue more education, work more hours and earn more as adults compared to children who remain in poverty.³

Only families who work qualify for the EITC

Low- and moderate-income working Oregonians with children are eligible for the EITC. A small number of very low-income workers without children can also qualify for a minimal credit. Oregon's EITC is set at 6 percent of the federal credit.⁴ To receive the federal and state credits, a worker must file federal and state tax returns.

Oregonians who qualify for the federal EITC also qualify for the Oregon EITC. Eligibility for the federal tax credit depends on a family's income, marital status and number of children. For example, a married couple with two children could earn no more than \$47,162 to qualify for the EITC in 2012.

The Oregon EITC can only be claimed by people who earn income through work.

Like the federal credit, the Oregon EITC can only be claimed by people who earn income through work, and the credit is specifically designed to encourage people to work more hours. That's because the value of the credit grows when low-wage workers increase the number of hours they work. As they earn more, they can claim a larger credit. Then, as working families become more self-sufficient, the value of the credit begins to phase out at higher income levels.

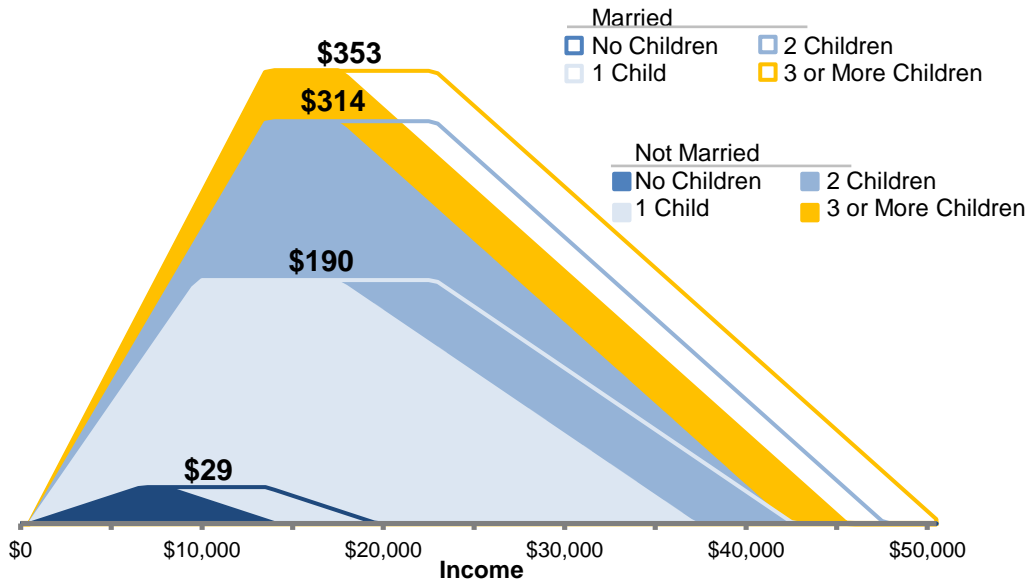
Federal and Oregon EITC, Tax Year 2012				
	Number of Children in Family			
	0	1	2	3+
Families receive the maximum credit when income reaches:	\$6,150	\$9,300	\$13,050	\$13,050
Married:				
Families receive the maximum credit until income is over:	\$13,050	\$22,350	\$22,350	\$22,350
Maximum income to receive EITC:	\$19,190	\$42,130	\$47,162	\$50,270
Not Married:				
Families receive the maximum credit until income is over:	\$7,800	\$17,100	\$17,100	\$17,100
Maximum income to receive EITC:	\$13,980	\$36,920	\$41,952	\$45,060
Maximum federal EITC:	\$475	\$3,169	\$5,236	\$5,891
Maximum Oregon EITC:	\$29	\$190	\$314	\$353

Source: OCPP analysis and IRS, Preview of 2012 EITC Income Limits.

The state EITC adds a boost to the federal credit. The average federal EITC received by working families in Oregon was \$1,953 in 2010.⁵ With Oregon's credit set at 6 percent of the federal credit, the average Oregon credit claimed was \$118 that year.⁶ Families with children receive a larger credit than those without children. Nationwide, the average federal EITC was \$2,770 for a family with children and \$259 for a family without children in 2009.⁷

Oregon's EITC is smart investment. The cost of renewing the Oregon EITC would be about \$30 million per year.⁸ That's fairly inexpensive in the context of a General Fund and Lottery Funds budget of roughly \$7.5 billion per year, plus the billions more spent through the tax code — all the tax credits, deductions, exemptions and subtractions. Yet, this small investment — about four-tenths of 1 percent of the budget — can make a real difference in the lives of about a quarter of a million low-income working families in Oregon.

Value of Oregon Earned Income Tax Credit, 2012



The value of the credit grows with each additional dollar of income earned, up to a maximum amount, and begins to phase out at higher income levels as working families become more self-sufficient.

Source: OCPP analysis of IRS data.

Like the federal credit, the Oregon EITC is well designed to ensure that the lowest income workers get the full benefit of the tax credit. If the amount of the Oregon EITC exceeds what the taxpayer owes in income taxes for a given year, the difference is sent to the taxpayer. These low-income working families, of course, still pay other forms of state and local taxes and fees.

A Brief History of the EITC

At both national and state levels, the EITC has enjoyed broad support over the years from Republican and Democratic policymakers, business groups, labor, faith-based organizations and social service advocates.

A Democratic-controlled Congress originally enacted the federal EITC under President Gerald Ford. It was expanded in the mid-1980s as a part of President Ronald Reagan's tax reform package and again in the mid-1990s under President Clinton. Most recently, it was temporarily expanded further under President Obama in 2009.

The Oregon Legislature first enacted Oregon's EITC with broad, bipartisan support in 1997. Republican Senate President Brady Adams was the champion of the bill. In its original form, Oregon's credit was set at 5 percent of the federal credit and was not refundable.⁹ The lowest-income working households, however, could not access the full benefit of the credit. The 2005 legislature fixed that problem by making the EITC refundable and it expanded the credit to 6 percent of the federal EITC effective in tax year 2008.

In an effort to control tax expenditures, the 2009 legislature applied a rotating schedule of sunset dates to all tax credits, including the EITC. This forces the legislature to review each credit and determine whether it is having its intended impact and whether it should be renewed, expanded, scaled back, or eliminated.

In 2010, more than 250,000 working families received the Oregon EITC.

Families in every corner of Oregon benefit from the EITC

The EITC benefits thousands of families across Oregon. In 2010, more than 250,000 working families received the Oregon EITC.¹⁰ These include, for example, a family of a returning veteran reentering the workforce, or a family headed by a single working mother supporting two children on her \$25,000 salary.

Residents in every legislative district in the state receive the EITC, as illustrated in the tables below.¹¹ In 2010, each state House district had 4,436 households on average that received the federal EITC. That accounts for about one out of every six tax returns. That year, the average amount of federal EITC dollars flowing into each House district was about \$8.7 million.

The average number of households that received the federal EITC in 2010 in each state Senate district was 8,873. Those credits brought an average of \$17.3 million into each district.

Federal Earned Income Tax Credit by State House District					
2013 Legislative Districts Using 2010 IRS Data					
House District	Total Number of Returns	Number of EITC Returns	Share of Returns with EITC	EITC Amount	Share Rank (1 is highest percent)
1	25,077	4,924	19.6%	\$9,364,483	18
2	23,791	5,072	21.3%	\$10,212,011	9
3	25,099	5,525	22.0%	\$11,081,493	7
4	25,588	5,364	21.0%	\$11,025,159	11
5	27,198	5,547	20.4%	\$10,226,077	14
6	26,015	5,476	21.0%	\$11,460,289	10
7	24,868	4,986	20.0%	\$9,728,726	15
8	27,078	4,189	15.5%	\$7,033,195	41
9	25,329	5,041	19.9%	\$9,655,699	16
10	25,038	4,808	19.2%	\$9,163,304	23
11	23,253	3,725	16.0%	\$6,848,466	38
12	24,464	5,407	22.1%	\$10,776,486	6
13	26,627	4,110	15.4%	\$6,721,384	43
14	26,071	5,132	19.7%	\$9,426,674	17
15	26,300	4,522	17.2%	\$8,826,063	31
16	25,109	3,064	12.2%	\$4,612,606	54
17	24,643	4,716	19.1%	\$9,900,516	24
18	24,745	4,044	16.3%	\$8,697,468	35
19	24,904	4,064	16.3%	\$8,672,638	36
20	25,133	3,837	15.3%	\$7,879,141	44
21	24,656	6,071	24.6%	\$13,571,444	3
22	22,313	5,551	24.9%	\$13,069,861	1
23	24,929	4,229	17.0%	\$8,630,724	33
24	25,424	4,500	17.7%	\$9,567,598	29
25	26,239	4,338	16.5%	\$9,175,372	34
26	25,686	2,768	10.8%	\$5,345,783	56
27	29,598	3,664	12.4%	\$6,692,816	53

Federal Earned Income Tax Credit by State House District

2013 Legislative Districts Using 2010 IRS Data

(Continued)

House District	Total Number of Returns	Number of EITC Returns	Share of Returns with EITC	EITC Amount	Share Rank (1 is highest percent)
28	25,663	3,403	13.3%	\$6,636,022	50
29	23,693	4,032	17.0%	\$8,680,306	32
30	27,480	3,574	13.0%	\$7,113,206	51
31	25,412	3,505	13.8%	\$6,508,388	46
32	25,950	4,491	17.3%	\$8,570,478	30
33	29,143	2,728	9.4%	\$4,128,976	57
34	28,901	3,578	12.4%	\$6,596,422	52
35	28,175	3,126	11.1%	\$5,624,898	55
36	30,654	2,756	9.0%	\$2,277,200	59
37	26,614	2,456	9.2%	\$4,509,124	58
38	28,601	2,169	7.6%	\$3,080,475	60
39	26,689	3,545	13.3%	\$7,201,685	49
40	27,527	3,726	13.5%	\$7,248,076	48
41	28,434	4,194	14.7%	\$7,039,857	45
42	32,711	4,501	13.8%	\$5,043,956	47
43	31,620	5,149	16.3%	\$7,684,608	37
44	27,550	5,326	19.3%	\$9,823,935	21
45	28,017	4,431	15.8%	\$7,955,217	40
46	28,196	5,117	18.1%	\$9,253,821	28
47	24,679	6,101	24.7%	\$14,202,301	2
48	25,600	4,979	19.4%	\$10,190,411	19
49	26,259	5,061	19.3%	\$11,130,169	22
50	24,121	4,570	18.9%	\$10,102,420	26
51	25,268	4,829	19.1%	\$10,762,633	25
52	26,316	4,063	15.4%	\$8,197,587	42
53	24,842	4,545	18.3%	\$8,881,775	27
54	28,350	4,507	15.9%	\$8,079,709	39
55	24,201	4,960	20.5%	\$10,029,872	13
56	24,602	5,291	21.5%	\$11,062,431	8
57	23,491	5,314	22.6%	\$12,015,895	5
58	25,401	4,937	19.4%	\$10,090,282	20
59	24,907	5,219	21.0%	\$10,887,072	12
60	22,340	5,331	23.9%	\$11,809,296	4
House Average	26,110	4,436	17.0%	\$8,663,066	--

About one out of every six tax returns included the EITC in 2010.

Source: OCPP presentation of IRS data for the 2010 tax year compiled and sorted by legislative districts by The Brookings Institution.

On average, each state Senate district had 8,873 working families receive the federal EITC in 2010.

Federal Earned Income Tax Credit by State Senate District					
2013 Legislative Districts Using 2010 IRS Data					
Senate District	Total Number of Returns	Number of EITC Returns	Share of Returns with EITC	EITC Amount	Share Rank (1 is highest percent)
1	48,869	9,996	20.5%	\$19,576,494	8
2	50,689	10,889	21.5%	\$22,107,057	4
3	53,211	11,023	20.7%	\$21,685,961	7
4	51,942	9,174	17.7%	\$16,760,724	14
5	50,366	9,849	19.6%	\$18,818,824	9
6	47,717	9,132	19.1%	\$17,625,073	10
7	52,702	9,243	17.5%	\$16,149,412	15
8	51,409	7,586	14.8%	\$13,438,670	23
9	49,461	8,774	17.7%	\$18,630,202	12
10	49,979	7,889	15.8%	\$16,525,927	20
11	46,954	11,619	24.7%	\$26,634,938	1
12	50,347	8,728	17.3%	\$18,196,634	16
13	51,931	7,106	13.7%	\$14,522,746	25
14	55,261	7,067	12.8%	\$13,328,837	27
15	51,179	7,607	14.9%	\$15,796,063	22
16	51,355	7,994	15.6%	\$15,076,314	21
17	58,044	6,306	10.9%	\$10,725,399	28
18	58,829	5,881	10.0%	\$7,902,097	29
19	55,215	4,625	8.4%	\$7,589,599	30
20	54,216	7,271	13.4%	\$14,449,761	26
21	61,145	8,695	14.2%	\$12,083,813	24
22	59,170	10,475	17.7%	\$17,508,543	13
23	56,209	9,548	17.0%	\$17,207,456	19
24	50,264	11,077	22.0%	\$24,385,340	3
25	50,399	9,635	19.1%	\$21,241,544	11
26	51,584	8,893	17.2%	\$18,960,221	17
27	53,192	9,052	17.0%	\$16,961,484	18
28	48,803	10,250	21.0%	\$21,092,366	5
29	48,892	10,251	21.0%	\$22,106,177	6
30	47,247	10,550	22.3%	\$22,696,304	2
Senate Average	52,219	8,873	17.0%	\$17,326,133	--

Source: OCPP presentation of IRS data for the 2010 tax year compiled and sorted by legislative districts by The Brookings Institution.

The appendixes to this paper show the 2010 federal EITC by Oregon House District sorted by recipients and dollars (Appendixes 1 and 2); Oregon Senate District sorted by recipients and dollars (Appendixes 3 and 4); and Oregon county sorted alphabetically and by share of returns claiming the credit (Appendixes 5 and 6).

If the EITC is not renewed low- and moderate-income working families will have less income

Oregon's EITC is currently scheduled to expire at the end of 2013. If lawmakers do not renew it, about a quarter-million low-income working families in Oregon will have less net income. A two-parent family of four earning poverty wages, for example, would see their net income fall by about \$300 due to the additional taxes.

Many of Oregon's working families saw their wages or hours cut back or lost a wage earner during the recession. Many are still struggling. To ensure that the 250,000 working families receiving the Oregon EITC keep more of what they earn, lawmakers should, at a minimum, extend the expiration date of the current EITC.

Enhancing the EITC would widen the pathway out of poverty

Many families, including families with children, live in poverty despite the fact that they work and play by the rules. And many of these families pay Oregon income taxes, even with the current state EITC in place. Increasing the size of the credit would address that issue and create an even better pathway out of poverty.

Poverty in Oregon has been on the rise. In 2007, prior to the recession, 12.9 percent of Oregonians were living below the poverty line.¹² By 2011, that rate had increased to 17.5 percent.¹³ Some 660,000 Oregonians — including about one in four children — lived in poverty.¹⁴

Sadly, many Oregonians live in poverty in spite of the fact that they work. In 2011, over two-thirds (69 percent) of all poor Oregon families with children had at least one parent who worked.¹⁵

Even full-time work is no guarantee of escaping poverty. Of families with children living below the poverty line in 2011, 22 percent had at least one parent who worked full time, year-round.¹⁶

Many of these working families living in poverty pay Oregon income taxes, in addition to other taxes and fees. Among the 42 states in the nation that levy an income tax, most do not tax the incomes of the working poor. Oregon is in the minority of states that do, and our income tax on the working poor is one of the highest in the nation. For example, in 2011, a two-parent family of four living at the poverty line (making \$23,018) paid \$274 in Oregon income taxes. Only three other states in the country asked this family to pay more in state income taxes.¹⁷

It's true that Oregon does not — unlike most states — tax general sales, which typically consume a higher proportion of the income of poor families than that of wealthier households.

Yet it is also true that Oregonians pay other sales or excise taxes (such as gasoline and tobacco taxes) and pay local property taxes that fall disproportionately on the poor. This results in a combined state and local tax system that is upside down. It asks lower income households to pay a greater share of their income in taxes than the wealthiest households pay.

In 2011, over two-thirds of all poor Oregon families with children had at least one parent who worked.

Rather than have poor, working families devote part of their paycheck to income taxes, Oregon would be better off allowing these families to use that income to cover the basics.

Expanding the Oregon EITC could allow Oregon to join the majority of states in not taxing the earnings of working-poor families with children. Increasing Oregon's credit to 12 percent of the federal credit could prevent a two-parent family of four living at the poverty line from paying state income taxes that push their net income below poverty. To eliminate the state income tax bill faced by working single parents with two children just above the poverty line (125 percent of poverty income), Oregon's credit would need to increase to about 20 percent of the federal EITC.

Increasing the size of the credit enhances the Oregon EITC's ability to reduce poverty for working families and for children.

Ultimately, increasing the size of the credit enhances the ability of Oregon's EITC to reduce poverty for working families and for children. It widens the pathway out of poverty — something that benefits all of Oregon.

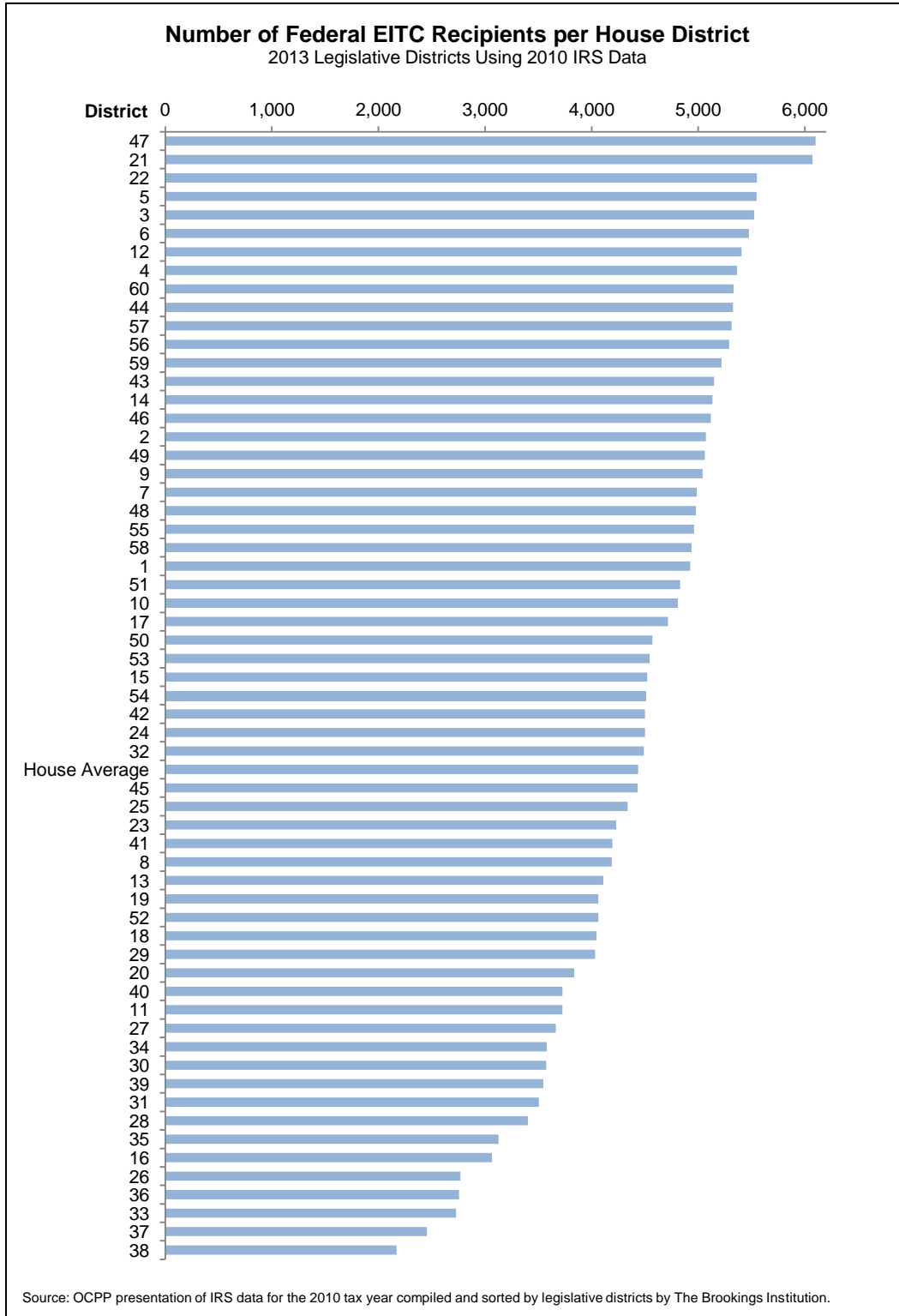
Conclusion

The Oregon Earned Income Tax Credit exists to help families who work and play by the rules provide for their children and get out of poverty. It is a small investment that can make a big difference in the lives of many working families.

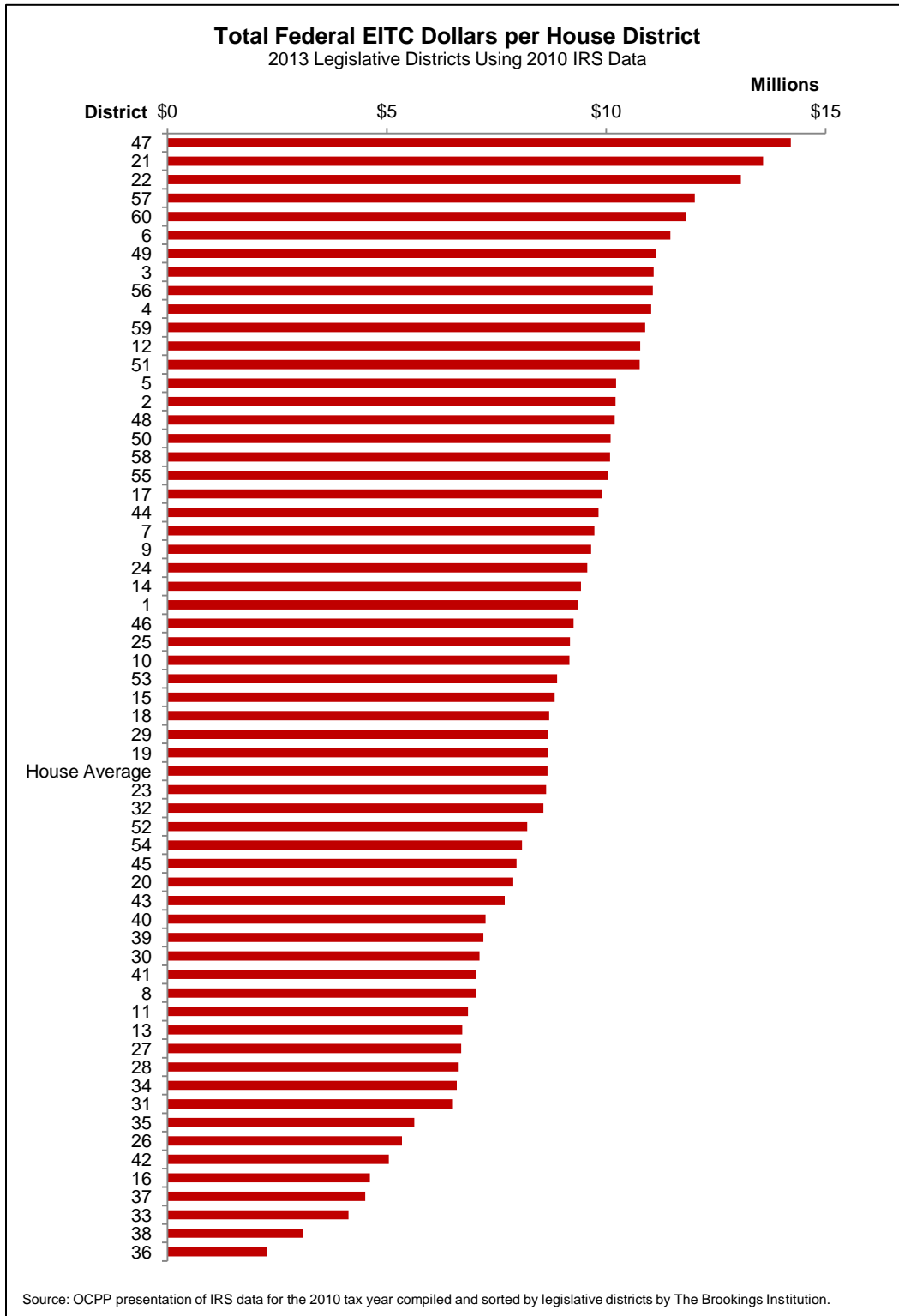
It is imperative that the 2013 Oregon legislature extend the life of the Oregon EITC, which is scheduled to expire at the end of 2013. About a quarter-million Oregon families with children now struggling to make ends meet will have less income if the legislature does not act to extend the credit.

Besides extending the life of the credit, the 2013 legislature should increase the EITC to widen the pathway out of poverty.

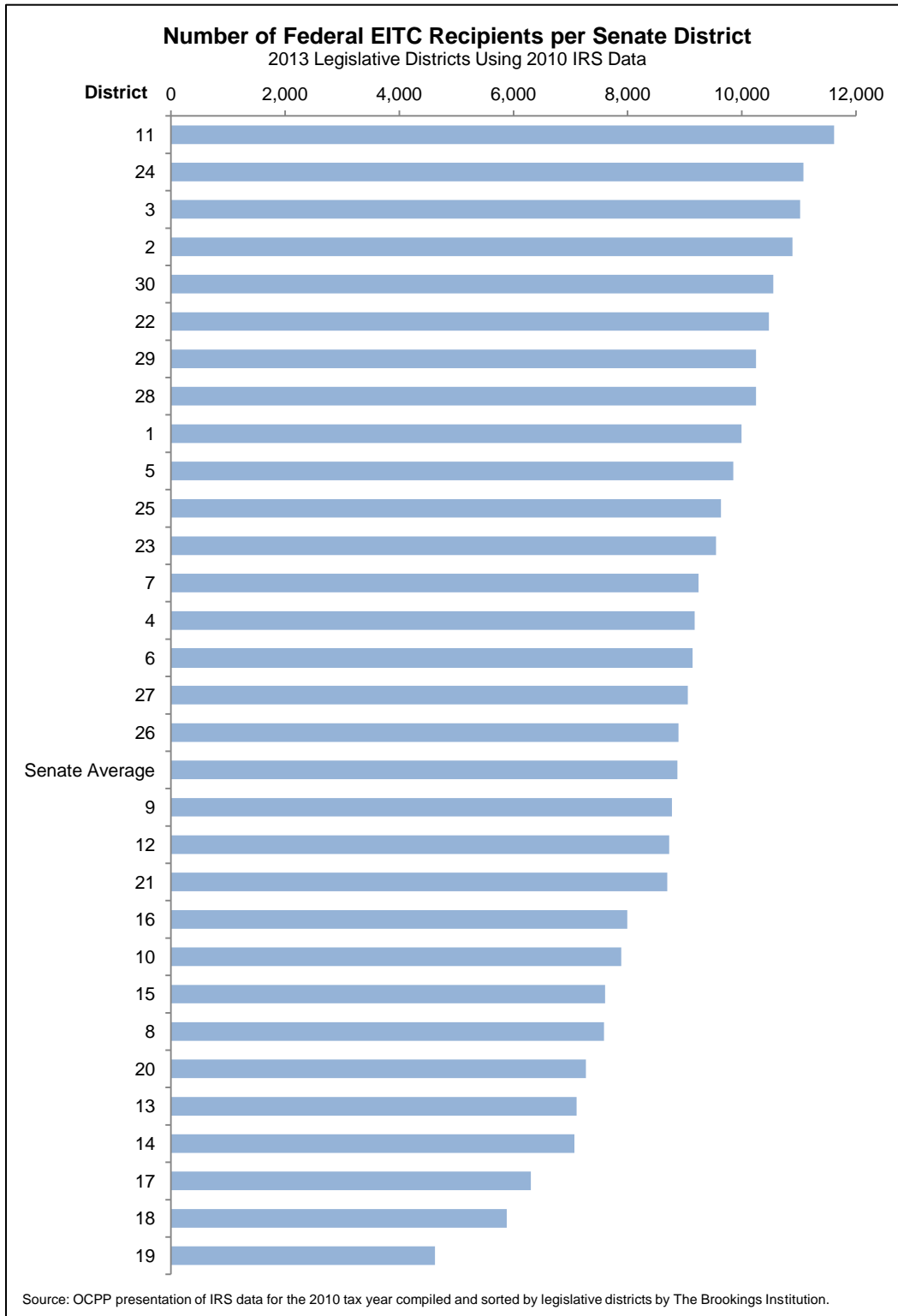
Appendix 1. Number of federal returns claiming the federal EITC by Oregon House district



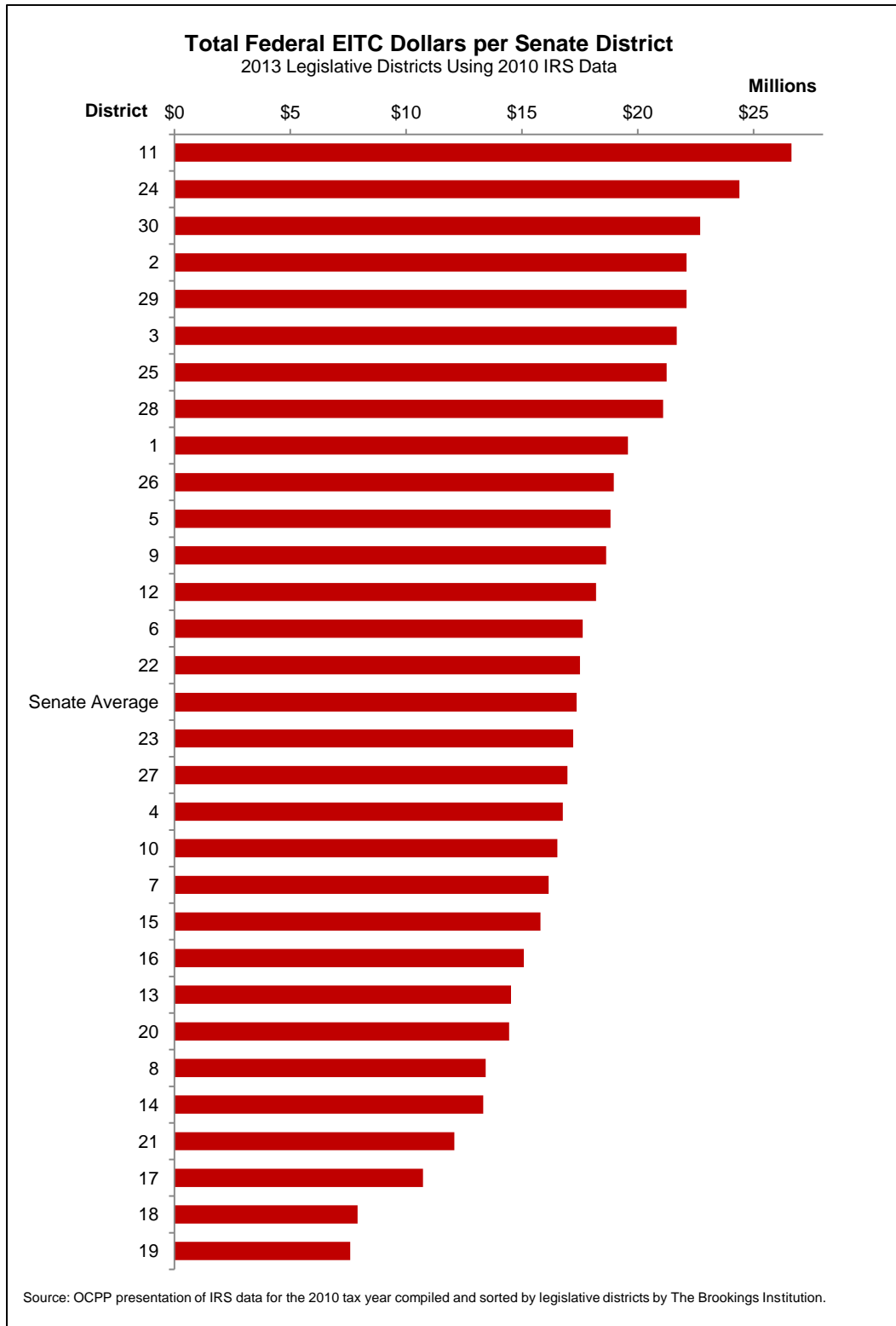
Appendix 2. Value of the federal EITC claimed by Oregon House district



Appendix 3. Number of federal returns claiming the federal EITC by Oregon Senate district



Appendix 4. Value of the federal EITC claimed by Oregon Senate district

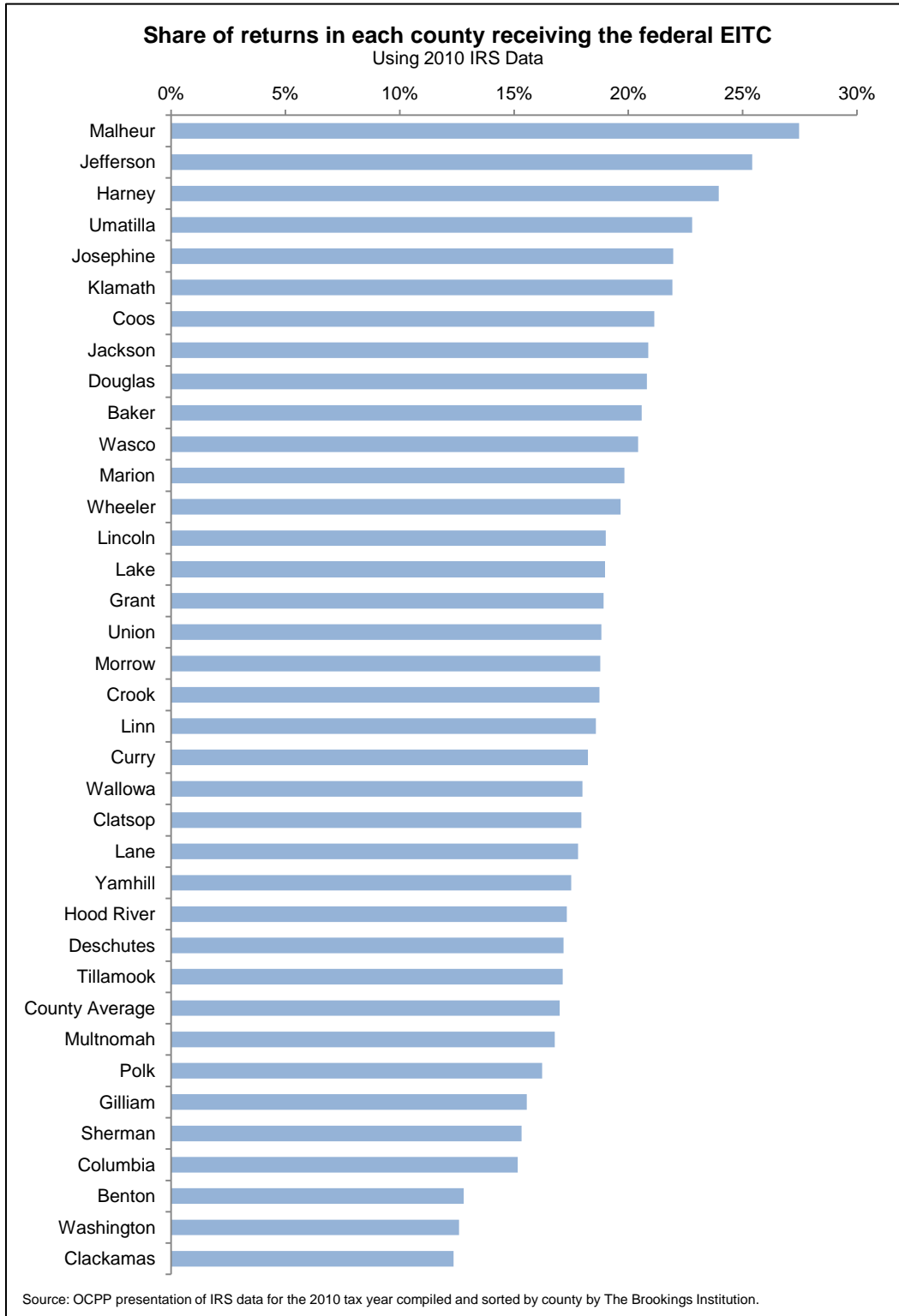


Appendix 5. Number and percent of federal returns claiming the federal EITC and their value by county

Federal Earned Income Tax Credit by County						
Using 2010 IRS Data						
County	Total Number of Returns	Number of EITC Returns	Share of Returns with EITC	Share Rank (1 is highest percent)	EITC Amount	Amount Rank (1 is highest amount)
Baker	6,492	1,336	20.6%	10	\$2,824,944	28
Benton	33,972	4,348	12.8%	34	\$6,915,485	16
Clackamas	157,736	19,496	12.4%	36	\$37,386,587	5
Clatsop	15,187	2,726	17.9%	23	\$5,248,178	20
Columbia	19,477	2,953	15.2%	33	\$5,603,122	19
Coos	24,424	5,162	21.1%	7	\$10,095,088	14
Crook	7,772	1,456	18.7%	19	\$3,017,920	26
Curry	9,217	1,680	18.2%	21	\$3,012,902	27
Deschutes	65,225	11,194	17.2%	27	\$21,187,176	7
Douglas	41,258	8,585	20.8%	9	\$17,313,163	9
Gilliam	823	128	15.6%	31	\$226,984	34
Grant	2,866	542	18.9%	16	\$1,113,394	31
Harney	2,868	687	24.0%	3	\$1,449,314	30
Hood River	9,559	1,654	17.3%	26	\$3,454,995	24
Jackson	83,932	17,517	20.9%	8	\$35,003,724	6
Jefferson	7,886	2,005	25.4%	2	\$4,521,351	21
Josephine	31,750	6,974	22.0%	5	\$13,971,086	11
Klamath	25,736	5,644	21.9%	6	\$11,775,173	13
Lake	2,955	560	19.0%	15	\$1,048,534	32
Lane	141,524	25,195	17.8%	24	\$45,421,631	4
Lincoln	18,845	3,583	19.0%	14	\$6,683,779	17
Linn	45,956	8,540	18.6%	20	\$17,352,447	8
Malheur	9,879	2,714	27.5%	1	\$6,331,822	18
Marion	121,778	24,141	19.8%	12	\$53,501,961	3
Morrow	4,293	806	18.8%	18	\$1,718,458	29
Multnomah	324,625	54,484	16.8%	29	\$99,006,766	1
Polk	29,185	4,738	16.2%	30	\$9,850,706	15
Sherman	809	124	15.3%	32	\$202,934	35
Tillamook	10,348	1,773	17.1%	28	\$3,245,268	25
Umatilla	28,693	6,541	22.8%	4	\$14,670,441	10
Union	10,417	1,961	18.8%	17	\$3,980,815	23
Wallowa	3,073	553	18.0%	22	\$1,036,016	33
Wasco	9,959	2,034	20.4%	11	\$4,058,543	22
Washington	220,436	27,763	12.6%	35	\$53,837,987	2
Wheeler	534	105	19.7%	13	\$188,376	36
Yamhill	37,088	6,489	17.5%	25	\$13,527,387	12
County Average	43,516	7,394	17.0%	--	\$14,438,457	--

Source: OCPP presentation of IRS data for the 2010 tax year compiled and sorted by county by The Brookings Institution.

Appendix 6. Share of federal returns claiming the federal EITC by county



Endnotes

¹ Center on Budget and Policy Priorities, *Policy Basics: The Earned Income Tax Credit*, updated February 22, 2012, available at <http://www.cbpp.org/files/policybasics-eitc.pdf>.

² See Dahl, Molly, Thomas DeLeire, and Jonathan A. Schwabish, "Stepping Stone or Dead End? The Effect of the EITC on Earnings Growth," Institute for the Study of Labor, revised April 2009, <http://ftp.iza.org/dp4146.pdf>.

³ Dahl, Gordon B. and Lance Lochner, "The Impact of Family Income on Child Achievement: Evidence from Changes in the Earned Income Tax Credit", *American Economic Review*, forthcoming.

⁴ Oregon's EITC is set at a percentage of the federal EITC so changes to the federal credit impact the value of Oregon's credit. For example, the 2009 American Recovery and Reinvestment Act (Recovery Act) temporarily expanded the federal EITC in two ways. First, it added a "third tier" of the EITC for families with three or more children. This year, these larger families can now receive up to \$655 more than they would have without this improvement. This addition recognizes that larger families face a higher cost of living and that families with three or more children are more than twice as likely as smaller families to be poor. Second, the Recovery Act expanded marriage penalty relief in the EITC, reducing the financial penalty some couples experience when they marry by allowing married couples to receive larger benefits.

Since Oregon's credit is modeled after the federal credit, these temporary expansions also apply to the Oregon EITC. Families with three or more children can receive up to \$40 more than they could without the temporary expansion in the federal credit. The expansions originally were scheduled to expire at the end of 2010 but Congress extended them through 2012.

⁵ OCPP analysis of IRS data provided by the Brookings Institution.

⁶ OCPP analysis of Oregon Department of Revenue data.

⁷ Center on Budget and Policy Priorities, *Policy Basics: The Earned Income Tax Credit*, updated February 22, 2012, available at <http://www.cbpp.org/files/policybasics-eitc.pdf>. We do not have state data on the average Oregon credit by families with and without children.

⁸ The Oregon Legislative Revenue Office preliminarily estimated the cost of renewing the credit to be \$30.4 million in 2013-15, \$61.9 million in 2015-17 and \$63.4 million in 2017-19. The cost in 2013-15 is about half the cost of future biennia because the credit does not sunset until after the 2013 tax year. Estimate from Oregon Legislative Revenue Office dated April 17, 2012.

⁹ In 1997, the EITC was refundable in the bill that passed the state Senate 26-3 (SB 388-A) and an earlier version that passed the Senate 30-0 (Senate Bill 1143-A). The House made it non-refundable when it approved SB 388-C.

¹⁰ Oregon Department of Revenue data.

¹¹ The data regarding federal EITC recipients is an OCPP presentation of IRS data compiled and sorted by the Brookings Institution. The IRS now only makes available partial year data (returns filed between January and June). This accounts for approximately 94 percent of all returns filed for a given tax year. However, since higher-income households are more likely to file for an extension and EITC households are, by definition, low- to moderate-income households, it accounts for approximately 97-98 percent of EITC filers and dollars. Thus, the estimates presented here are likely to slightly overestimate the share of all filers that receive the EITC. At the same time, this analysis is likely to slightly underestimate the total number of EITC filers and the total amount of EITC dollars.

¹² 2007 American Community Survey.

¹³ 2011 American Community Survey.

¹⁴ 2011 American Community Survey.

¹⁵ OCPP analysis of 2011 American Community Survey data.

¹⁶ OCPP analysis of 2007-11 American Community Survey data.

¹⁷ See Oliff, Phil, Chris Mai and Nicholas Johnson, Center on Budget and Policy Priorities, *The Impact of State Income Taxes on Low-Income Families in 2011*, April 17, 2012, available at <http://www.cbpp.org/cms/index.cfm?fa=view&id=3740>.

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