A Quick Guide to Key Trends in 2013 State Tax Policy Debates

1. Proposals that would sharply reduce or eliminate one or more taxes and replace some or all of the lost revenue by expanding or increasing another tax ("Tax Swaps")
   - Arkansas
   - Louisiana
   - Missouri
   - Nebraska
   - North Carolina
   - Ohio
   - Oregon
   - Virginia

2. Proposals that would significantly reduce the personal income tax paid by individuals or businesses
   - Iowa
   - Indiana
   - Kansas
   - Oklahoma
   - Wisconsin

3. Real tax reform- proposals that fix tax codes’ structural flaws rather than dismantling or eliminating taxes
   - Kentucky
   - Minnesota
   - Utah
   - potentially California and New York

4. Proposals to eliminate or reduce property taxes for individuals or businesses
   - Idaho
   - Iowa
   - Kansas
   - Michigan
   - North Dakota
   - Pennsylvania
   - Texas

5. Proposals to revamp gas taxes
   - Iowa
   - Maryland
   - Massachusetts
   - Wyoming
   - Minnesota
   - Virginia
   - Washington