

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