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Authors

Wallsten, Kevin J
Park, Gene

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**Confidence, Perception, and Politics in California:
The Determinants of Attitudes toward Taxes
by Level of Government**

Kevin Wallsten
CSU Long Beach
Gene Park
Loyola Marymount University

Abstract

California faced a tremendous fiscal challenge in the wake of the 2008 recession. With high political hurdles to raising taxes, the state and local governments were forced to appeal directly to voters through ballot initiatives. Debates over these ballot initiatives, however, took place against the backdrop of increasingly acrimonious disagreements about taxation at the federal level. Unfortunately, researchers have little idea about how the dynamics of public opinion on tax issues operate across these various levels of government. This article asks: do the factors that shape attitudes towards taxation in California vary depending on the level of government levying those taxes? Analyzing results from a 2012 poll, this article finds some differences and some commonalities in the determinants of tax attitudes at the federal, state, and local level. More specifically, we find that: (1) attitudes toward taxes are more politicized at the federal level than at the state or local level; (2) confidence in government has a strong effect on tax attitudes but citizens draw clear distinctions between levels of government; (3) perceived self-interest does not influence tax attitudes at any level; and (4) there is a gender gap in attitudes toward taxation at the federal, state, and local levels.

**Confidence, Perception, and Politics in California:
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1. Introduction

Since 2008, in the face of austerity, there have been frequent political battles over taxation at every level of government. At the federal level, taxation and government spending have been at the heart of almost every recent debate about domestic policy. Indeed, such issues dominated the 2012 presidential campaign and basic partisan differences over fiscal matters pushed the US government to the brink of default at the end of 2012. At the same time, state and local governments have struggled with their own revenue and spending problems. A fiscal dispute between the governor and the legislature, for example, led to the shutdown of the Minnesota state government in 2011 and more than 30 municipalities have filed for bankruptcy since 2008 (Walsh 2012). As state and local governments struggle to make up for lost revenue from the recession and balance their budgets, many have turned to the ballot initiative. Indeed, voters can be asked to determine tax policy directly through the initiative process in well over half of states and in nearly two-thirds of cities (Initiative and Referendum Institute 2014). During the 2012 election cycle alone, 29 states had ballot initiatives related to taxes (The Tax Foundation 2012).

California has long been the epicenter of tax trends as well as the use of ballot initiatives. California's Proposition 13 ignited a national backlash against taxes in 1978, and, in the last election cycle, Californians voted in favor of a number of proposals designed to increase tax revenues. Most notably, more than 55 percent of voters approved Proposition 30 in 2012, which is estimated to raise about 6 billion dollars from the 2012 to 2017.

California's tax base and budget process, of course, greatly increase its reliance on ballot initiatives to address fiscal problems. In contrast to the image of California as a high tax state, the state only ranks 20th in terms of overall state and local tax burden (California Budget Project 2012, 3). In terms of state taxes alone, however, California has the 11th highest tax burden. The state relies heavily on the taxation of personal income (capital gains are taxed as income) and corporate income, which constitutes 62.1 percent and 10.9 percent of general fund revenues, respectively (California Budget Project 2012, 4). California's tax base makes the state particularly susceptible to budget crises since personal and corporate income taxes are highly sensitive to changes in economic conditions. Consequently, California often faces more severe budgetary problems during recessions.

California's budget process heavily influences how the state responds to budgetary crises. As a consequence of the passage of Proposition 13, a supermajority of the legislature (specifically two-thirds of legislators in each house) is required to pass a tax hike. In practice, this has often allowed a Republican minority to block all tax increases. Proposition 13 also requires that local government "special" tax increases targeted toward specific purposes also have to be approved by two-thirds of voters; a provision that caused a 2012 ballot initiative in Los Angeles to raise revenue for transportation (Measure J) to fail despite securing 65 percent of the vote. Given the high bar to raising taxes through the state legislature, the initiative process has become an important alternative for raising revenues in California. Thus, public attitudes on taxation matter a great deal in the Californian context.

Unfortunately, researchers have relatively little understanding of the factors that shape tax attitudes across federal, state, and local levels. A growing body of work has explored the nuances of public opinion on issues of federalism, investigating whether citizens can reasonably discern their preferences at the federal, state, and local level (Schneider and Jacoby 2003; Schneider et al. 2010) and whether people correctly attribute services to the correct government agency (Lowery et al. 1990). Few studies, though, examine tax attitudes across these various levels of government and how feelings about taxation at one level interact with feelings about taxation at other levels.

This paper seeks to contribute to the growing work on federalism by simultaneously exploring the determinants of tax attitudes in California at the federal, state, and local levels. Our analysis of a 2012 poll conducted in the city of Los Angeles yielded four main findings. First, feelings toward taxation are less politically polarized at the state and local in California than at the federal level. Partisan identification, ideology, and race (specifically whether one is African American or not) all impact tax attitudes at the federal level, but have no statistically significant effect at the state and local level. Second, we find little evidence to support previous research on the importance of subjective perceptions of self-interest in shaping feelings about taxes. While some studies suggest that the link between tax attitudes and subjective self-interest will be tighter at lower levels of government, we find no evidence that receiving benefits from government matters for feelings about taxation at any level. Third, we find that that confidence in government is a consistently strong predictor of tax attitudes. The effect of confidence, however, is clearly differentiated by level of government and operates independently (e.g., only confidence in federal government influences attitudes toward federal taxes, etc.). Finally, there is a persistent gender gap in tax attitudes, with women more likely to express opposition to taxes at all levels of government.

Collectively, these findings suggest that Californians draw meaningful distinctions between the policies of the local, state, and federal governments. Perhaps more importantly, these findings suggest that researchers, commentators, and political observers should exercise greater caution when attempting to generalize about tax attitudes based on studies of only one level of government.

2. The Tax Environment in California

As mentioned above, our analysis of the determinants of federal, state, and local tax attitudes in California relies on a sample of Los Angeles residents in 2012. Before discussing the details of this sample and the results of our analysis, it is worth saying a few words about the recent political environment within the state. The details of California's most recent fiscal crisis are familiar to most observers of state politics and provide a good illustration of the why public opinion

on tax issues matters so much. In the wake of the 2008 recession and housing crisis, state and local communities faced a sharp drop in revenue in California. From 2008 through the first quarter of 2009, tax revenue dropped 16.2 percent for the state of California; the national average decline was 11.7 percent (Pew 2009, 2). California's budget deficit was the largest in the nation at 49.3 percent in 2009. The requirement of a supermajority to pass a tax increase hampered the ability of the state government to respond. A minority of Republicans was able to block tax increases creating legislative gridlock, which led to the state budget being passed 85 days late in 2008. Attempting to circumvent the legislative Republican minority, Governor Schwarzenegger and a coalition of legislators attempted to use the ballot process to raise \$6 billion in revenue, but the initiative failed in 2009.

The inability to raise revenue led to growing debt and deep spending cuts. To restore fiscal health, newly elected Governor Jerry Brown began a statewide campaign to win support for a new initiative, Proposition 30, to raise revenue. If the voters failed to approve the tax hike, Governor Brown called for draconian cuts to education and other spending programs. In November 2012, voters passed Proposition 30 as well as Proposition 39, which is expected to raise one billion a year through changing tax apportionment rules. These measures, combined with a recovering economy, now have California on a path to finally return to budget balance for the 2014–2015 fiscal year.

3. Attitudes toward Taxes

Very different political institutions and constituencies condition the politics of federal, state, and local taxes. Still, we know from a vast body of research that public opinion exerts a strong influence on public policy at all levels of government (Page and Shapiro 1983; Bartels 2005; Stimson et al. 1995; Monroe 1998; Erikson et al. 2001). As a result, countless studies have sought to understand the dynamics of public opinion on taxation. Most of this literature, though, focuses on explaining attitudes toward federal, state, or local taxes in isolation from one another. Comparatively less work has explored how these explanatory variables might vary by level of government. There are important exceptions—e.g., Beck and Dye (1982)—but this work is now very old. In short, the current literature reveals very little about whether the factors that determine feelings about taxation depend on the level of government imposing those taxes.

The lack of more contemporary studies of the issue of public opinion toward taxes across levels of government is somewhat surprising given long-term changes in public opinion towards different levels of government, as well as the partisan divide over the role of the federal government. Work on attitudes toward intergovernmental relations and fiscal federalism based on surveys by the US Advisory Commission on Intergovernmental Relations (ACIR) has shown declining levels of support for the federal government and increasing levels of support for state and local government since the 1970s (Cole and Kincaid 2000). While in the early 1970s, the largest share of respondents believed that the federal government provided citizens the most for their money, recent surveys show that more citizens now believe that local and state government do (Cole and Kincaid 2006).¹

¹ After 9/11, the view of federal government improved, bucking a longer trend. Since then, a greater number of respondents believe that the federal government provides more for taxpayer money than state government (but not local government).

While the work on tax attitudes across level of government is limited, the broad literature on the determinants of tax attitudes serves as a good starting point for examination of public opinion in California. The explanations can be grouped into the following categories: demographics, acquired social characteristics, political values, trust and confidence in government, political knowledge, and self-interest. Each of these is discussed below.

3.1 Demographics

A vast and well-developed body of research into the so-called “gender gap” has shown that men and women have important differences of opinion on political issues. Although there is some disagreement about the exact origins of these differences (Clark and Clark 1999; Howell and Day 2000), the scholarly consensus seems to be that women are consistently more liberal than men on social welfare expenditures, environmental regulations, and issues of war and peace (Conover and Sapiro 1993; Seltzer et al. 1997; Kaufmann and Petrocik 1999). When considered alongside the fact that women are more likely than men to vote for Democratic candidates, we might expect the literature on tax attitudes to reveal consistent differences between men and women. Interestingly, however, not all of the research finds evidence of the “gender gap” on taxes. Most notably, Lowery and Sigelman’s (1981) study of the “tax revolt” found very little evidence that women were more supportive of higher taxes than men.

The influence of race on taxation attitudes has been less well studied. Several studies have found that blacks tend to view taxes more negatively than whites (Lovrich and Taylor 1976; Beck and Dye 1982; Beck et al. 1990; Campbell accepted for publication, p. 59). Unfortunately, due to the existing literature’s reliance on national samples, there is very little research into how Latinos and Asians view their tax burdens.

3.2 Acquired Social Characteristics

Studies have also documented how a range of socio-economic factors shape attitudes toward taxation. As we will discuss below, those with higher income tend to view the progressive income tax more negatively. Higher income has also been correlated with greater support for tax cutting (Bartels 2005). Courant et al. (1979) found that the wealthy preferred lower taxes. Other studies have found education to be significant in influencing tax attitudes with the more educated less supportive of tax revolts and tax cuts (Courant et al. 1979; Lowery and Sigelman 1981; Bartels 2005).

3.3 Political Values

Public opinion research has found that partisan preference and ideology shape attitudes toward policy (Sears and Citrin 1982). This finding has been tested in the case of tax policy specifically, but here too the results are mixed. Citrin (1979) and Field (1978) found that a liberal ideological orientation and party identification with the Democratic Party were correlated with less support for the tax revolt in California. More recently, Bartels (2005) finds that partisanship and ideology shape attitudes toward taxation. Campbell (accepted for publication) notes, though, that views about whether taxes are too high do not vary that greatly for Democrats and Republicans; differences, though, are more pronounced along ideological lines. Hawthorne and Jackson (1987) similarly find that partisanship does not influence tax preferences, but commitment to collective goals, such as economic redistribution do. Another interesting finding directly relevant to this

study is that party identification and ideology do not explain differences in attitude at the state and local level (Beck and Dye 1982). Cole and Kincaid find, though, that there are partisan differences in views of which level of government provides the most for their money. Republicans are the most likely to view local and state government as providing the best value, followed by Independents and then Democrats (Cole and Kincaid 2000).

3.4 Trust and Confidence in Government

Trust and confidence in government has been shown to influence attitudes toward taxation. Beck and Dye (1982) find that those who are more distrustful of government are more likely to believe that taxes are too high. Others have found that those with lower trust in government are more likely to support tax cuts (Beck and Dye 1982; Sears and Citrin 1982). Donahue and Miller (2006) provide a nuanced analysis that looks at the relationship between trust and specific public services. They find that greater trust in public safety services increases willingness to pay more to improve these services. The evidence, however, is not unambiguous. Bartels (2005) found that higher political trust was correlated with greater support for George W. Bush's tax cut, and Rudolph (2009) explicitly argues against what he calls the "political disaffection thesis" by showing an inverse relationship between trust and support for tax cutting. Cole and Kincaid (2006) highlight the changing level of trust toward the three levels of government, although they do not specifically test the impact of trust on attitudes toward taxation. Cooper et al. (2008), while not looking specifically at taxes, find that trust does increase the likelihood that citizens ceded policy-making power to government, specifically zoning. Moreover, they find that citizens correctly identify responsibility for zoning to local governments, as trust toward state and federal government has no statistically significant effect on attitudes toward zoning.

3.5 Political Knowledge

Political knowledge has also been shown to shape attitudes toward taxes. As Steel and Lovrich (1998, 216) conjecture, "we expect better informed people to be more reluctant to cut taxes and expenditures due to their greater understanding of government." Their evidence, however, is mixed. Self-assessed knowledge of a tax initiative to raise the sales tax correlated with greater support, but detailed questions about tax knowledge did not prove significant. Bartels (2005) found that better-informed respondents were less likely to support George W. Bush's tax cuts, a finding consistent with studies of the tax revolt in California (Lowery and Sigelman 1981) and Hawthorne and Jackson's study (1987) of tax preferences.

3.6 Self-Interest

A final explanation of attitudes toward taxation is self-interest, both objective and subjective. In the former variant of the self-interest argument, individuals make rational calculations of costs and benefits of taxes and benefits. While self-interest has not explained attitudes toward many policies, taxes appear to be somewhat of an exception. Research has shown that the distribution of costs and benefits in some cases do shape attitudes toward taxation. For instance, public employees, who depend on tax revenue, opposed antitax measures in California during its tax revolt (Sears and Citrin 1982); homeowners tend to support the mortgage interest deduction (Hawthorne and Jackson 1987); smokers tend to oppose cigarette taxes (Gerken and Green 1989); and homeowners in California supported Proposition 13, which limited property taxes,

more than renters (Sears and Citrin 1985). Moreover, the wealthy tend to be more opposed to progressive taxation than those with lower incomes, and lower income people are more likely to oppose regressive taxes (Beck et al. 1990; Campbell accepted for publication). Bowler and Donovan (1995) also find that citizens' attitudes shift depending on the tax burden. They show that as state tax levels have risen, so too has hostility to these taxes.

Recent work finds that in addition to "objective" self-interest, subjective views of self-interest are one of the most powerful predictors of attitudes toward taxation (Bartels 2005; Campbell accepted for publication). Campbell finds that those that thought they would benefit from George W. Bush's tax cuts were more likely to support those tax cuts. The effect of subjective self-interest was greater than an objective measure of self-interest, income. Bartels (2005) uses respondent views of their federal tax burden, as an indirect measure of subjective self-interest. He finds that subjective self-interest has significant impact on whether they supported Bush-era tax cuts; indeed the effect was greater than all of the other variables he considers.

4. Data and Measurement

For this study, we used data from the 2012 Los Angeles Riots 20th Anniversary Survey.² This survey was a random digit dial sample of all active residential and cell phone numbers in the city of Los Angeles between February 1, 2012 and March 2, 2012. The final sample included 1,605 randomly selected and ethnically represented residents of the city (approximately 400 white, 400 African Americans/blacks, 400 Latinos, and 400 Koreans).³ The data were then weighted on several demographic factors using an iterative sample weighting method that balanced the distributions of all variables by matching them to the population parameters from the US Census, American Community Survey and Political Data, Inc. estimates.⁴

Using the Los Angeles Riots Survey, we measured general attitudes on three different kinds of taxes—federal, state, and local. Specifically, respondents were asked whether they thought the taxes they paid to each level of government were "too high, about right, or too low." This approach to measuring tax attitudes closely mimics the one employed by national polling firms such as Gallup (Jones 2013) and the one used in numerous academic studies of public opinion on taxation (Beck and Dye 1982).

Following the literature on taxation and public opinion, we have included variables for subjective self-interest, objective self-interest, political knowledge, political values, trust and government. Specifically, the subjective self-interest variable is based on respondents' subjective views of the degree to which they or their families have benefited from programs run by the federal, state, and local government. Following the lead of other studies of tax attitudes (Bartels 2005 and Campbell accepted for publication), we measure objective self-interest through self-reported income. Political knowledge is measured by a standard question asking if respondents "which political party is currently in control of the US House of Representatives?"⁵ The survey

² The Thomas and Dorothy Leavey Center for the Study of Los Angeles at Loyola Marymount University conducted this survey.

³ The survey was translated into Spanish and Korean.

⁴ For further details see Guerra and Gilbert (2012).

⁵ Recently, questions have been raised about the accuracy and quality of open-ended political knowledge items—specifically in relation to the ANES surveys (Lupia et al. 2008). As a result, we em-

uses ideology and party identification as measures of political values. To gauge trust, survey questions asked about their level of “trust and confidence” for each level—federal, state, and local—government. The survey’s socio-economic control variables include age, gender, race, income, and employment status.

5. What Californian’s Think about Taxes, Government, and Benefits

Before testing our hypotheses, it is worth saying a few words about how respondents in our sample feel about taxes, governmental competence, and government-run programs. A clear majority of Los Angelenos believe that they are paying too much in taxes to their state and local governments. Indeed, as Figure 1 shows, more than 53 percent believe that state and local taxes are “too high” and fewer than five percent believe that the state of California and the city of Los Angeles are not asking citizens to pay enough. State taxes are particularly unpopular with residents of Los Angeles. Fewer than 30 percent support the current tax burden imposed by Sacramento.

As Figure 1 also shows, however, Los Angeles residents are both less negative and less willing to express an opinion about the taxes administered by the federal government. As Figure 1 illustrates, fewer than 44 percent of respondents in our survey said that federal taxes were “too high” and nearly one in five did not offer an opinion on the appropriateness of federal tax levels. The large number of “don’t know” responses is somewhat curious given that Americans tend to be more knowledgeable about national politics than state and local politics (Delli Carpini and Keeter 1996) and that debates about federal tax policy have occupied a prominent position on the political agenda since 2008. What is more, Gallup’s (2014) long-running national survey of tax attitudes frequently finds that fewer than five percent of respondents are unwilling or unable to express an opinion on the fairness of their federal tax burden. The peculiarities of this finding aside, it is clear that our respondents seem to draw meaningful distinctions between the taxes they pay to the federal, state, and local governments.

Generally speaking, Angelenos appear to be more skeptical of government’s ability to carry out its responsibilities than most Americans. Gallup’s 2012 survey of attitudes towards government, for example, found that 57 percent of Americans have a “fair amount” or a “great deal” of confidence in the federal government. The survey also found that 65 percent and 74 percent of Americans have a “fair amount” or “great deal” of confidence in their state and local governments, respectively (Gallup 2013). In our survey of Los Angeles residents, which used the same question wording as the Gallup study, only 56 percent, 54 percent and 57 percent of respondents reported a “fair amount” or a “great deal” of trust in the federal, state, and local governments. Interestingly, as Figure 2 shows, Angelenos are different from most Americans in that they show relatively little variation in how they view the federal, state and local governments.⁶

While the majority of Los Angeles residents have confidence in all levels of government, these feelings do not appear to be the result of receiving benefits from government. As illus

played a closed-ended measure with four response choices: “Democratic, Republican, Independent, or other party.”

⁶ Feelings of confidence in government across levels are highly interrelated. Specifically, there is evidence of an linear relationship between confidence in state and local government ($r=0.75$, $p=0.00$), confidence in state and federal government ($r=0.74$, $p=0.00$) and confidence in federal and local government ($r=0.69$, $p=0.00$).

Figure 1. Opinions about Tax Levels.

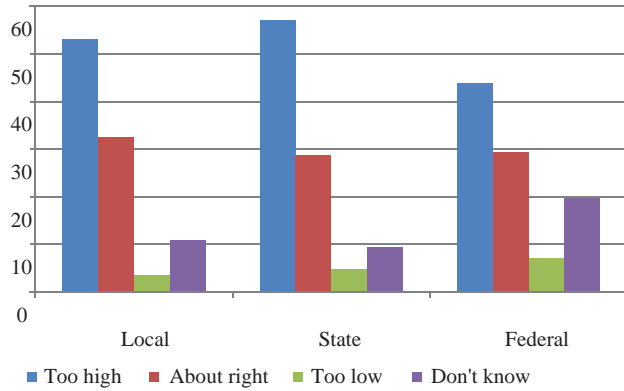
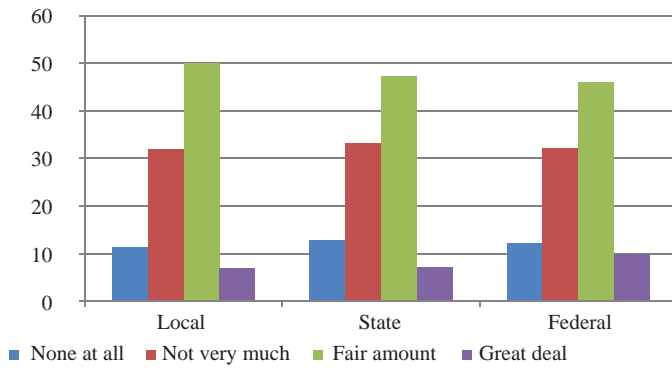


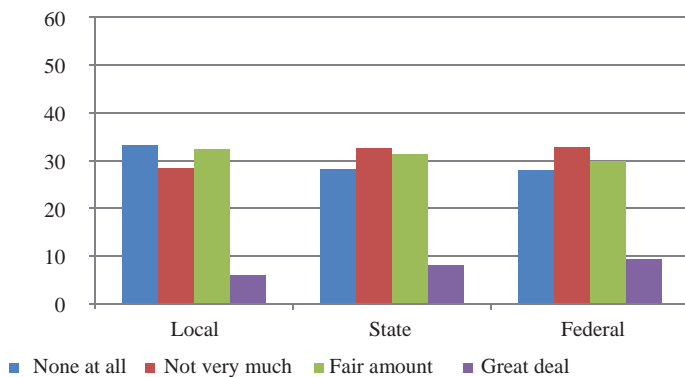
Figure 2. Confidence in Government.



trated in Figure 3, a majority of respondents believe that they receive no benefits at all or “not very much” from the local, state and federal government. Of those that answered that they or their families do receive a “great deal,” the highest percentage indicated that they received those benefits from the federal government.⁷ Interestingly, although respondents have the highest level of confidence in local government, over 30 percent believe that they do not receive any benefits from local government, a ratio higher than for the state or federal government. Conversely, although more respondents believe that they or their families receive more from the state government than local government, confidence in state government is lowest.

⁷ Perceptions of benefits are also highly interrelated across levels. Specifically, there is evidence of a linear relationship between benefits from the state and local government ($r = 0.73$, $p = 0.00$), from the state and federal government ($r = 0.71$, $p = 0.00$) and from the federal and local government ($r = 0.62$, $p = 0.00$).

Figure 3. Perceptions of Benefits.



6. Empirical Results and Discussion

What factors drive opinions about taxation at the federal, state, and local level? In order to answer this question we employ OLS regression to predict responses to our questions about federal, state, and local taxes among respondents in the 2012 LA Riots Survey.⁸ The regression coefficients in Tables 1–3 are derived from OLS analyses in which the dependent variable is scored 1 for negative assessments of one’s tax burden and 0 for positive assessments of one’s tax burden.

Our OLS models use what is known as a “block recursive” analysis. This approach, which has been employed in countless studies of voting behavior and public opinion (Miller and Shanks 1996; Wroe 1999; Blais et al. 2002; Egan et al. 2008; Gidengil et al. 2012), is best described as a multistaged model for assessing causality. The block recursive approach begins by entering long-term, relatively fixed variables into a regression model. These variables are then followed by short-term, relatively less fixed variables that are more causally proximate to the dependent variable. The logic behind this temporal sequencing is that fixed characteristics, such as gender, age, and race, cause less fixed characteristics, such as education, partisanship, and perceptions of government. These less fixed characteristics may, in turn, directly influence political attitudes. The model is “block recursive” because, while variables entered in an earlier block are assumed to cause those entered in a later block, they cannot themselves be caused by variables entered afterwards (Wroe 1999).

The five blocks of variables in Tables 1–3 are listed in causal order: immutable demographic characteristics (block I), acquired social characteristics (block II), political values and orientations (block III), perceptions of government (block IV) and attitudes towards taxation at different levels of government (block V). By organizing the analysis in this way, we can assess the direct effects of each block on attitudes towards taxation, as well as the indirect effects of

⁸ Our response variable, tax attitudes, could also be treated as ordinal under the assumption that the levels of attitudes have a natural ordering but the distances between adjacent levels are unknown. In order to address this possibility, we also ran a series of proportional odds models predicting tax attitudes. The results of this ordered logistic regression analysis mirror that of the OLS model. For ease of interpretation we present the OLS results here.

Table 1: OLS Regression Model Predicting Federal Tax Attitudes.

	Model I	Model II	Model III	Model IV	Model V
Demographics					
Age	-0.04	-0.05	-0.05	-0.03	-0.01
Male	-0.09 ***	-0.09 ***	-0.09 ***	-0.09 ***	-0.05 ***
Black	0.09 ***	0.06 *	0.09 **	0.11 ***	0.06 *
Asian	0.01	-0.02	-0.04	-0.02	0.01
Latino	0.12 ***	0.04	0.05	0.06	0.05
Acquired Social Characteristics					
Education		-0.11 *	-0.08	-0.08	-0.04
Income		-0.13 **	-0.12 *	-0.13 **	-0.07
Unemployed		0.02	0.03	0.03	0.00
Political Values and Orientations					
Republican			0.15 ***	0.15 ***	0.08 **
Independent			0.06	0.03	0.04
Ideology			0.16 ***	0.14 ***	0.07 *
Political Knowledge			-0.04	-0.04	-0.01
Perceptions of Government					
Federal Government Benefits				-0.03	-0.03
State Government Benefits				0.01	0.03
Local Government Benefits				-0.01	0.00
Confidence in Federal Government				-0.25 ***	-0.22 ***
Confidence in State Government				0.10	0.10
Confidence in Local Government				-0.08	-0.05
Tax Attitudes					
State Tax Attitudes					0.46 ***
Local Tax Attitudes					0.19 ***
Constant	0.73 ***	0.86 ***	0.75 ***	0.89 ***	0.28 ***
R-squared	0.05	0.07	0.12	0.17	0.42
N	885	885	885	885	885

*p<0.05, **p<0.01, ***p<0.001.

blocks earlier in the chain of causality, as mediated through the variables in the intervening group. It will be possible, for example, to determine whether education levels exert an independent effect on tax attitudes or whether education matters only by leading people to adopt the kinds of political values and perceptions of government that directly determine tax attitudes. The causal model used in our analysis is visually illustrated in Figure 4.

The first estimation (model I) includes only the variables from block I. Each subsequent analysis adds an additional block in the causal chain, until the final model (V) includes all independent variables of interest. The total effect of any variable is estimated via the model that controls for all variables causally prior to it but that does not control for any intervening variables. These effects are presented in boldface type in Tables 1–3. Model V, which controls for the effects of all the variables, provides estimates of the direct effects of all variables. The indirect effect of a variable through intervening factors is calculated by subtracting the variable’s direct effect from its total effect.

6.1 Demographic Characteristics

We consider first the effects of three immutable demographic characteristics: age, race, and gender. Age does not appear to matter at all for how people perceive their tax burdens. As Tables 1–3 show, age fails to exert a direct or indirect influence over tax attitudes at the federal,

Table 2: OLS Regression Model Predicting State Tax Attitudes.

	Model I	Model II	Model III	Model IV	Model V
Demographics					
Age	-0.04	-0.05	-0.05	-0.04	-0.02
Male	-0.06	-0.06	** -0.06	** -0.06	** -0.03 *
Black	0.06 **	0.05 *	0.06 *	0.07 *	0.00
Asian	-0.02	* -0.05	-0.07	-0.05	-0.03
Latino	0.06	* 0.00	0.01	0.02	-0.02
Acquired Social Characteristics					
Education		-0.09 *	-0.06	-0.07	-0.01
Income		-0.11 *	-0.09 *	-0.09 *	-0.01
Unemployed		0.04	0.05	0.05	0.03
Political Values and Orientations					
Republican			0.12 ***	0.11 **	0.02
Independent			0.02	0.00	0.01
Ideology			0.12 ***	0.11 **	0.03
Political Knowledge			-0.04	-0.03	-0.03
Perceptions of Government					
Federal Government Benefits				-0.01	-0.01
State Government Benefits				-0.04	-0.02
Local Government Benefits				-0.01	0.01
Confidence in Federal Government				-0.05	0.05
Confidence in State Government				-0.09 *	* -0.13 **
Confidence in Local Government				-0.02	0.07
Tax Attitudes					
Federal Tax Attitudes					0.30 ***
Local Tax Attitudes					0.50 ***
Constant	0.81 ***	0.91 ***	0.84 ***	0.94 ***	0.21 ***
R-squared	0.03	0.05	0.09	0.11	0.53
N	885	885	885	885	885

*p<0.05, **p<0.01, ***p<0.001.

state, or local level. Tax attitudes, in short, are driven by factors other than generational differences.

Race has a far more complicated relationship to perceptions about taxation. As shown in Model I in Tables 1–3, Latinos were more likely than whites to view their federal, state, and local tax burdens as too high. These differences wash away, however, once we controlled for acquired social characteristics (Model II), suggesting that greater tax opposition among Latinos is merely an artifact of their distinct levels of income, education, and employment. Being Latino, in other words, exerts only an indirect effect on people’s perceptions of their tax burdens.

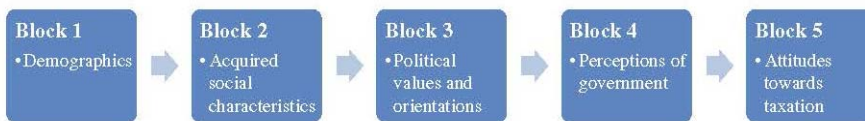
Being African American had a similar indirect effect on state and local tax attitudes in Los Angeles. As Tables 1 and 2 show, differences between whites and blacks at the state and local level were driven by differences in attitudes towards taxation at different levels of government and not by differences in demographics, acquired social characteristics, political values or perceptions of government. Indeed, at the state and local level, the effect of being African American diminishes to statistical insignificance only after tax attitudes at other levels of government are taken into account (Model V). It is important to point out here, however, that being black did exert a direct impact on tax attitudes at the federal level. As Table 3 shows, blacks were still significantly less supportive of taxation at the federal level than whites once all other factors were con

Table 3: OLS Regression Model Predicting Local Tax Attitudes.

	Model I	Model II	Model III	Model IV	Model V
Demographics					
Age	-0.01	-0.02	-0.03	-0.02	0.01
Male	-0.08 ***	-0.07 ***	-0.07 ***	-0.07 ***	-0.03 *
Black	0.08 **	0.05 *	0.07 *	0.08 **	0.03
Asian	-0.01	-0.03	-0.05	-0.04	-0.01
Latino	0.07 *	0.02	0.02	0.03	0.01
Acquired Social Characteristics					
Education		-0.08 *	-0.06	-0.06	-0.01
Income		-0.10 *	-0.09 *	-0.09 *	-0.03
Unemployed		0.01	0.02	0.02	-0.01
Political Values and Orientations					
Republican			0.09 **	0.08 *	0.00
Independent			-0.02	-0.04	-0.05
Ideology			0.09 **	0.08 *	0.01
Political Knowledge			-0.03	-0.04	0.00
Perceptions of Government					
Federal Government Benefits				0.02	0.03
State Government Benefits				-0.05	-0.03
Local Government Benefits				-0.04	-0.03
Confidence in Federal Government				-0.05	0.01
Confidence in State Government				0.04	0.07
Confidence in Local Government				-0.15 **	-0.13 **
Tax Attitudes					
Federal Tax Attitudes					0.13 ***
State Tax Attitudes					0.53 ***
Constant	0.78 ***	0.87 ***	0.83 ***	0.93 ***	0.31 ***
R-squared	0.04	0.06	0.08	0.11	0.47
N	885	885	885	885	885

*p<0.05, **p<0.01, ***p<0.001.

Figure 4. Causal Model of Tax Attitudes.



trolled for (Model V). Identifying as African American, therefore, has stronger implications for tax attitudes at the federal level than it does for tax attitudes at the state and local level.

Finally, gender differences in tax attitudes were strong across all levels of government. A simple look at the percentages of men and women claiming taxes are “too high” reveals the magnitude of the gender gap on taxation. More than 60 percent of women in our sample said that local, state, and federal taxes were too high while fewer than 50 percent of men expressed such a view. The coefficients in Tables 1–3 also illustrate the important role that gender plays in shap-

ing perceptions of taxation. For each one of our three dependent variables, being male exerted a direct and negative effect on tax opposition even after controlling for all other influences.

6.2 Acquired Social Characteristics

We examined the impact of three acquired social characteristics: education, income, and employment status. As our models show, none of these variables had a direct effect on tax attitudes at any level of government after controlling for all other influences (Model V). It is important to point out here, however, that income and education do have an indirect effect on tax attitudes at the federal, state, and local level. While the models show that education matters only to the extent that it leads one to adopt certain political values, income seems to have a much stronger influence on tax attitudes. As Tables 1–3 illustrate, higher income levels are significantly associated with less opposition to tax burdens in nearly every one of our models. In fact, income only loses statistical significance in the final model that controls for tax attitudes at different levels, suggesting that income exerts an indirect impact through shaping feelings about the taxes imposed by other parts of government.

6.3 Political Values and Orientations

Perhaps more than any other factor, political values and orientations are most commonly linked to public opinion in popular discussions of tax policy. As Tables 1–3 show, Republican party identification and conservatism had significant total effects on tax attitudes at every level. Unsurprisingly, Republicans were more opposed to their tax burdens than Democrats and stronger levels of conservatism (i.e., a higher number response on a five-point scale) were associated with stronger dissatisfaction towards taxes. As the tables also show, however, partisanship and ideology exert a direct effect only for federal tax attitudes. At the state and local level, these political considerations become insignificant once controls for tax attitudes at other levels are added to the model (Model V). These findings suggest that most of the power of partisanship and ideology as explanatory variables at the state and local levels are subsumed by federal tax attitudes. Federal taxes, in short, tend to be more politicized than state and local taxes.

Previous research into the role that political knowledge plays in structuring tax attitudes found mixed results. According to our results, the effect of political knowledge on tax attitudes is minimal. Those with higher general political knowledge do not tend to view the level of their taxes differently than those with lower political knowledge. There is no evidence that political knowledge exerts even an indirect influence on tax attitudes by shaping perceptions of government. Political knowledge, in other words, has no identifiable effect on one's view of their federal, state or local tax burdens.

6.4 Perceptions of Government

Stronger feelings of trust and confidence in government might lead people to hold more positive perceptions of their tax burdens. The findings in Tables 1–3 reveal some support for this idea. Specifically, the results of the OLS models show that the effect of confidence in government is not diffuse but is, instead, largely specific to the level of the government imposing the taxes. Indeed, as Models IV and V show, how people feel about the federal, state, and local governments matters only for their perceptions of federal, state, and local taxes, respectively.

One interesting related result from Tables 1 and 3 is the effect of confidence in state government. As with confidence in other levels of government, an increase in confidence in the state government decreases the perception that state taxes are too high. When looking at the effect of confidence in state government on attitudes toward other levels of government (local and federal), the sign of the coefficient in Model V is reversed and very close to achieving statistical significance ($p < 0.12$). As other scholars of federalism have pointed out, this finding may reflect the fact that as citizens have greater confidence in state government, there may be greater resistance to other levels of government (Mikos 2007). Future research should further investigate this result.

Unlike confidence in government, subjective self-interest has no discernable effect on tax attitudes. The results of the block recursive analyses suggest that subjective self-interest does not exert a direct or indirect influence on tax attitudes at any level of government. A look at the simple percentages of people expressing tax opposition within each category of self-reported benefits illustrates this point further. For example, exactly 68 percent of respondents who claimed to receive “a great deal” of benefits from their local governments claimed their local taxes were “too high.” Yet, over 65 percent of respondents who claimed to receive no benefits at all from local government also opposed their local tax burdens. Similarly, those who claimed to receive no benefits from the federal government were only six percent more likely to oppose their federal taxes than those who claimed to receive “a great deal” of benefits. Subjective perceptions of benefits, therefore, do not seem to be essential components of structuring a person’s opinion on taxation.

6.5 Attitudes towards Taxation

Of course, those who express dissatisfaction with their tax burdens at one level of government are more likely to express dissatisfaction with their tax burdens at other levels. Simple bivariate analyses, for example, show that opposition to federal taxes was significantly correlated with opposition to state taxes ($r = 0.60$, $p = 0.00$) and with opposition to local taxes ($r = 0.54$, $p = 0.00$). Similarly, opinions about state and local tax burdens were strongly and positively associated with each other ($r = 0.69$, $p = 0.00$). The final models presented in Tables 1–3 further illustrate this point. It appears, therefore, that how people feel about the taxes imposed by one level of government colors their perceptions of the taxes imposed by other levels of government.

As the models in Tables 1–3 remind us, the tax attitudes that structure opinion at different levels of government are, themselves, the product of other variables earlier in the causal chain. It is notable, then, that the inclusion of state and local tax attitudes into the model predicting federal tax attitudes does not undermine the direct effect of partisanship, ideology, confidence in government, gender, and race. By contrast, partisanship, ideology, and race decline to statistical insignificance as predictors of state and local tax attitudes once we include measures of tax attitudes at other levels.

7. Conclusion

This paper started by asking whether the same set of factors guide Californians’ opinions on taxes levied by the federal, state, and local governments. Our analysis allows us to draw several general conclusions. First, attitudes toward federal taxes are more polarized than state and local tax attitudes. While partisanship and ideology exert a direct influence on attitudes at the federal

level, they play only an indirect role in shaping views on taxation at the state and local level. When considered alongside Beck and Dye's (1982) findings that ideology and partisanship were not important determinants of tax attitudes at the state and local level in the early 1980s, the results presented here suggest that state and local taxes may not have become more politicized over time. Perhaps more importantly, these findings make a strong case for further exploring how political variables shape public opinion at lower levels of government. As Gerber and Hopkins (2011) have recently argued, "despite the sustained attention to partisan identification in recent years, there have been few studies of its influence across the levels of the US federal system" (328). We hope other scholars will follow our lead and heed Gerber and Hopkins's call to trace the relative influence of partisanship and ideology at lower levels of American government.

Second, our analyses demonstrate that confidence in government is one of the most important predictors of attitudes toward taxation in California. Specifically, our findings suggest that even more important than whether government has done something for you lately is the belief that government is competent and spending its tax revenue well. Interestingly, though, our findings reveal that citizens do not have a simple, undifferentiated view of "the government." On the contrary, citizens seem to carefully distinguish between levels of government when considering their tax burdens. Trust in one level of government does not translate into more positive views of the taxes imposed by other levels of government. This finding is consistent with the work by Cooper et al. (2008) that shows that citizens do correctly attribute policies to the correct level of government.

More generally, this finding contributes to the vast literature on trust and confidence in government. Although the origins of trust in various levels of government are well studied (Nye et al. 1997; Levi and Stoker, 2000), the attitudinal consequences of confidence in state and local governments are not. Indeed, most empirical research in American politics has focused narrowly on how trust impacts political participation at the federal level (Hetherington 1988, 1999). We hope that the findings presented above will redirect scholarly attention to the ways that trust at lower levels of government can shape people's policy attitudes.

Third, we find that neither political knowledge nor subjective self-interest have statistically significant effects on tax attitudes. That the perception of receiving benefits from the federal government does not influence one's willingness to pay taxes is a relatively surprising finding and runs counter to many of the assumptions guiding recent research. Mettler (2011), for example, finds that most federal programs have low visibility, and thus citizens are unlikely to draw a connection between the taxes they pay and benefits they receive. Our findings, however, suggest that even in cases where respondents perceive that they are benefitting from federal programs, their perceptions do not lead them to support higher levels of federal taxation.

Interestingly, we also find that citizens do not draw connections between benefits and their tax burdens at the state and local level. This finding is somewhat surprising given that state and local programs are not "submerged" (Mettler 2011) in the same way that federal programs are. How and why citizens are unable connect benefits and taxes at the state and local level is an intriguing question that calls for additional research. Further investigations into these questions also may help shed light on what is driving the declining share of people who believe that the federal government provides them a good value for their tax dollars (Cole and Kincaid 2000).

Much like subjective self-interest, political knowledge has no impact whatsoever on tax attitudes at the federal, state, or local levels. Part of this result, of course, may be a simple artifact of our measure of knowledge. Our study relies exclusively on national-level political knowledge rather than familiarity with state and local government. While this approach is consistent with

almost every study of political knowledge, it is possible that there is a more complex relationship between political knowledge and tax opinions at lower levels of government than our data is uncovering. As Shaker (2012) has pointed out, there are important differences between those who hold national level and local level political knowledge. Specifically, African Americans and women appear to be more educated about local politics than about national politics. Future work into public opinion in general and tax attitudes in particular should explore the possibility that knowledge of different levels of government may matter for the way people think about political issues at different levels of government.

Finally, our study shows that there is a persistent gender gap in attitudes toward taxation at all levels of government. While almost every analysis of tax attitudes includes gender as a control variable, very few studies discuss its substantive effects. For their part, researchers exploring the “gender gap” in public opinion rarely tackle questions about state and local tax issues head on. We hope these findings will help bring gender “back in” to studies of tax attitudes and help bring local, state, and federal tax attitudes “back in” to the study of the gender gap.

It is important to bear in mind that this study is based on a sample of Los Angeles residents and, therefore, the findings presented above may not be representative of the dynamics that drive tax attitudes in the rest of California or in the rest of the country. Local and state-based samples are not uncommon in studies of public opinion in general or of taxation attitudes in particular (Citrin 1979; Field 1978; Beck and Dye 1982), but Los Angeles has number of distinctive characteristics that may limit the generalizability of our findings. Los Angeles is a large, highly urban city with a very diverse population that leans liberal and votes Democratic. Due to these limitations, these findings should be tested with a more representative sample of the state. The findings, though, point the way to interesting avenues for new research.

Appendix: Survey Questions

Tax Attitudes

Next I am going to ask you about three level of taxes. For each one, please tell me whether you think they are much too high, too high, about right, or too low.

- A. Taxes levied by Washington, DC
- B. Taxes levied by the state of California
- C. Taxes levied by the city of Los Angeles

Trust and Confidence

Overall, how much trust and confidence do you have in ____ to do a good job in carrying out its responsibilities: a great deal, a fair amount, not very much, or none at all?

- A. The federal government
- B. Your state government
- C. Your local government

Government Benefits

Thinking about to what extent people receive benefits from governmentally run programs, do you think you or your family has benefited a great deal, a fair amount, not very much, or none at all from the following three levels of government?

- A. Federal government
- B. California state government
- C. City of Los Angeles government

Political Knowledge

Which political party is currently in control of the US House of Representatives:

- A. Democrat,
- B. Republican,
- C. Independent,
- D. or another party?

Citizenship

Are you

- A. US-born citizen
- B. foreign-born naturalized citizen
- C. or are you not a citizen?

Religion

What is your religious preference?

Home Ownership

Do you rent your home, are you buying it with a mortgage, or is it entirely paid for?

Age

In what year were you born?

Partisanship

At your current address, are you registered to vote as a Democrat, a Republican, an Independent, with another party, or are you not registered to vote at your current address?

Income

I have just a few more questions for you. I am going to read some income categories. Please stop me when I reach the category that best describes your total household income.

Gender

What is your gender?

Education

What is the last grade or level you completed in school?

Ideology

Politically, do you consider yourself to be very liberal, somewhat liberal, middle-of-the-road, somewhat conservative, or very conservative?

Employment Status

Last week, were you working full time, working part time, going to school, keeping house, retired, or unemployed?

Race and Ethnicity

The second question is: What ethnic group do you consider yourself a part of or feel closest to?

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