

S/P/R

STATE POLICY REPORTS

VOLUME 33

ISSUE 1

JANUARY 2015

IN THIS ISSUE

State and Local Finances in FY 2012

The Census Bureau has released its state and local finance series for fiscal year (FY) 2012, which allows an apples-to-apples comparison of tax structures and burdens among the states. This issue focuses on the revenue highlights of the newly released data.

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STATE POLICY REPORTS

VOLUME 33

ISSUE 2

JANUARY 2015

IN THIS ISSUE

Swapping with Eyes Wide Open

In a recent analysis, Federal Funds Information for States (FFIS, publisher of *Reports*) provided background information on state reliance on federal funds in a number of program areas. Such information could inform conversations about potential state-federal “swaps” in an era of constrained federal spending.

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STATE POLICY REPORTS

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ISSUE 3

FEBRUARY 2015

IN THIS ISSUE

State Tax Collections after the Tumult

Recent years have been unkind to state revenue estimators. Coming out of the Great Recession, a number of events have derailed the steady improvement one typically observes in state tax collections.

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STATE POLICY REPORTS

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FEBRUARY 2015

IN THIS ISSUE

State Tax System Shaming

“The bottom line is that every state fails the basic test of tax fairness.” So concludes the biennial release of the Institute on Taxation & Economic Policy’s most recent evaluation of state tax systems.

Cigarette Taxes and Smuggling Go Up Together

A recent release by the Tax Foundation finds that raising cigarette taxes leads residents to consume more smuggled cigarettes, at least when that is an option.

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STATE POLICY REPORTS

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MARCH 2015

IN THIS ISSUE

K-12 Funding: It's Complicated

The National Center for Education Statistics (NCES) recently published new finance data for school year 2011-2012. The data show a decline in per pupil spending for K-12 education, with a -2.5% annual change in current spending per pupil, in inflation-adjusted dollars. They also measure state success in equalizing spending among school districts, with many states showing room for improvement.

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STATE POLICY REPORTS

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March 2015

IN THIS ISSUE

Index of State Economic Momentum

The Index of State Economic Momentum, developed by *Reports* founding editor Hal Hovey, ranks states based on their most recent performance in three key measures of economic vitality: personal income growth, employment growth and population growth. *Reports* updates the index each quarter. In the first quarter of 2015, the **District of Columbia** most closely approximated the national average economic performance.

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STATE POLICY REPORTS

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APRIL 2015

IN THIS ISSUE

The 2015 Camelot Index

The Camelot Index was developed by *Reports* founding editor Hal Hovey, a longtime observer and analyst of state fiscal and economic policies. It ranks states on six “quality of life” measures: economy, health, crime, education, society and state government.

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STATE POLICY REPORTS

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APRIL 2015

IN THIS ISSUE

Off-Label Uses of Higher Ed Research

A study released by the National Commission on Financing 21st Century Higher Education finds that the combination of slowing economic growth and rising Medicaid costs will make it more difficult for states to sustain spending for higher education in the coming years. While the implications for higher education are interesting, they are not really news.

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STATE POLICY REPORTS

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ISSUE 9

MAY 2015

IN THIS ISSUE

States Still Struggling. Or Not.

There have been mixed messages on state revenues in the last few weeks. An AP story in early May declared, “Nearly Half of States Expect to Confront Big Budget Gaps,” while a few days later the National Association of State Budget Officers countered, “Positive April Surprises to Help Many States Meet Revenue Targets.” So which is it?

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STATE POLICY REPORTS

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MAY 2015

IN THIS ISSUE

State Budget Process Quality Index

A good budget process gives people confidence that their state is run in an orderly, efficient, and open manner. *Reports* periodically updates its Index of State Budget Process Quality, timed to coincide with updates of the National Association of State Budget Officers publication on budget processes. Several of the components are items that states seldom change but others cover areas that have been the subject of revisions in recent years.

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STATE POLICY REPORTS

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JUNE 2015

IN THIS ISSUE

Federal Schmederal. If You Want Something Done...

As congressional leaders continue to express pessimism about the prospects for a long-term transportation bill, financing for surface transportation continues to lag both current spending levels and assessed need. While the first half of the year saw an uptick in activity on the state side, traditional solutions such as gas tax increases remain nearly as elusive for state legislators as for federal ones.

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STATE POLICY REPORTS

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JUNE 2015

IN THIS ISSUE

Index of State Economic Momentum

The Index of State Economic Momentum, developed by *Reports* founding editor Hal Hovey, ranks states based on their most recent performance on three key measures of economic vitality: personal income growth, employment growth, and population growth. *Reports* updates the index each quarter. The theme of this update is “things change,” although it sometimes takes a while.

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STATE POLICY REPORTS

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JULY 2015

IN THIS ISSUE

Employment Then and Now

It is well-understood that the recovery from the Great Recession has been slow, especially with respect to employment. What may be less widely known is that the job growth that has occurred has been uneven, among both states and industries.

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STATE POLICY REPORTS

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JULY 2015

IN THIS ISSUE

Deconstructing Population Changes

Each December, the U.S. Census Bureau releases new state population estimates for the preceding July 1. While each state's annual change attracts attention, the components of the change often fly under the radar. These components are fascinating, and they reveal substantial variations among states.

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STATE POLICY REPORTS

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JOINT ISSUE 15-16

AUGUST 2015

IN THIS ISSUE

Federal Spending Traceable to States

This issue of *Reports* provides a summary of detail released by The Pew Charitable Trusts, which has cataloged federal spending by state from fiscal year (FY) 2004 to FY 2013. Pew's analysis fills a void left by the discontinuation of the *Consolidated Federal Funds Report*, a Census Bureau publication that last reported data for FY 2010.

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STATE POLICY REPORTS

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ISSUE 17

SEPTEMBER 2015

IN THIS ISSUE

The Holiday Tax Analysts Love to Hate

On many issues the Tax Foundation and the Institute for Tax and Economic Policy disagree, making it all the more noteworthy when they agree. One such area of agreement between the two groups is state sales tax holidays, which both oppose for essentially the same reasons.

Taxes Matter

The role taxes play in economic development can range from miniscule to significant, depending on the other factors in play. The Tax Foundation recently partnered with KPMG to compare the cost of state and local taxes for seven different types of firms in each state.

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SEPTEMBER 2015

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Index of State Economic Momentum

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STATE POLICY REPORTS

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OCTOBER 2015

IN THIS ISSUE

A Guide to Federal Revenues and Spending

As state and local officials tune in to federal budget debates—and make a case for the policies they prefer—some grounding in the history of federal revenues and spending, as well as recent trends, may prove useful.

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IN THIS ISSUE

Revenue Volatility in the Rearview Mirror

The most recent 50-state data on state tax collections were issued by the Rockefeller Institute in September, and cover the first calendar quarter of 2015. With volatility in the rearview mirror, tax collections in recent quarters have returned to more moderate growth rates.

TANF at 19

In the mid-1990s, state policymakers partnered with federal officials to rewrite the major federal cash assistance program, with the purported goal of “ending welfare as we know it.” Out the window went Aid to Families with Dependent Children (AFDC), replaced by Temporary Assistance for Needy Families (TANF).

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STATE POLICY REPORTS

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NOVEMBER 2015

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The State-Federal Balance of Payments

How much does each state get back for every dollar it sends to Washington? After many years without an answer to that question, a new analysis by the New York comptroller's office tackles the issue.

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NOVEMBER 2015

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Succeeding at Opacity

The Center for Public Integrity released its first State Integrity Investigation in 2011-2012. The 2015 version is the second round, and reflects responses to 245 questions about key indicators of transparency and accountability. The questions go beyond what state law says, to how it is implemented and enforced.

A First Final Look at FY 2015 State Tax Collections

The Rockefeller Institute released its report on state tax collections for the April-June quarter of 2015, which represents the final quarter of fiscal year (FY) 2015 for most states. It's also the most important quarter for tax collections, as it reflects results for annual personal income tax returns.

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JOINT ISSUE 23-24

DECEMBER 2015

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Index of State Economic Momentum

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The Continuum of State Fiscal Stress

Reports developed the Continuum of State Fiscal Stress to give a sense of the challenges states face in a given fiscal year. This edition of the continuum focuses on fiscal year 2015.

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