



## Tax Increases Signed by Democrat Governors Since 2011

Americans for Tax Reform has compiled all of the state tax increases enacted under Democrat governors since 2011. Key findings include the following:

- **Democrat governors have enacted over \$58<sup>1</sup> billion in higher taxes since 2011.**
- **This stands in stark contrast to Republican governors, who have signed over \$36 billion in tax cuts into law since 2011.**
- **By signing into law over \$12 billion in higher taxes, Illinois Gov. Pat Quinn is the biggest tax hiker among Democratic governors.**
- **Maryland Gov. Martin O'Malley is the second biggest tax hiker among Democrat governors, having raised taxes on Maryland residents by over \$3 billion since 2011, and more than \$11 billion since 2008.**

At the end of 2013, Americans for Tax Reform released [the list of state tax cuts signed into law by Republican governors](#) following the 2010 wave election that gave the GOP total political control of 24 states, and Democrats total control of 13 states. Republican governors have signed over \$36 billion in tax relief into law since 2011. Meanwhile, during that same time, Democrat governors have enacted over \$58 billion in higher taxes.

Below is a list of the tax increases signed into law by Democrat governors over the last three years. It should be noted that many, but not all, Democrat governors have raised taxes. In fact, Gov. Andrew Cuomo (D-N.Y.) recently went against the Democratic governor grain by signing a corporate tax cut into law this year. However, in general, Democrat governors have been increasing taxes in their states, while Republican governors have been moving in the opposite direction. With some of the politicians on in this compilation considering a White House run, this is a list worth saving.

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<sup>1</sup> This figure includes the 2012 tax increase championed by California Gov. Jerry Brown, but approved by voters. When counting only tax increases that were signed into law without voter approval, Democratic governors have enacted \$39.9 billion in higher taxes since 2011.

## Gov. Martin O'Malley (D-Maryland)<sup>i</sup>

Year	Tax	Amount (\$ millions)	Bill
2013	Handgun licensing fees / registration of other firearms <sup>ii</sup>	3.3	<a href="#">SB 281</a>
2013	Offshore wind <sup>iii</sup>	86.5 <sup>iv</sup>	<a href="#">SB 275</a>
2013	HB 1515 as a whole	685.4 in FY 2016 for the bill HB 1515 as a whole	<a href="#">HB 1515</a>
2013	Vehicle registration surcharge <sup>v</sup>	See: above	<a href="#">HB 1515</a>
2013	Fare box recovery	See: above	<a href="#">HB 1515</a>
2013	CPI indexing	See: above	<a href="#">HB 1515</a>
2013	Sales tax	See: above	<a href="#">HB 1515</a>
2013	Raise gasoline from 23.5 to 43.5 cents per gallon by 2016	See: above	<a href="#">HB 1515</a>
2012	New income tax rates at 5% and 5.75% at specified income levels <sup>vi</sup>	338.9	<a href="#">SB 1302</a>
2012	Personal income tax exemption phase out at different income levels	87.3 <sup>vii</sup>	<a href="#">SB 1302</a>
2012	Recordation tax – indemnity Mortgages. Revenue to counties <sup>viii</sup>	71.4	<a href="#">SB 1302</a>
2012	Increase the rate for tobacco products from 15% to 30%	9.8	<a href="#">SB 1302</a>
2012	Death certificate fee cost from \$12 to \$24	1.4	<a href="#">SB 1302</a>
2012	Repeals sales tax exemption on specified products <sup>ix</sup>	1.4	<a href="#">SB 1302</a>
2012	Bay Restoration “Flush Tax” Doubles fee <sup>x</sup>	108	<a href="#">90 Day Report p. K-7</a>
2012	Storm Water Management Fees “Rain Tax” <sup>xi</sup>	512.8	<a href="#">HB 987</a>
2012	Weights and Measures Registration Fee Increase	.59	<a href="#">SB 113</a>
2012	Wetland Water Way Program Fee <sup>xii</sup>	.61	<a href="#">HB 1411</a>
2011	Hospital assessment	390	<a href="#">90 Day Report p. 1</a>
2011	Alcoholic beverages – sales tax	258.7	<a href="#">HB 1213</a>

	increase 6% to 9% <sup>xiii</sup>		
2011	90 Day Report Total	191.7	
2011	Vehicle dealer processing charge	See: above	<a href="#">90 Day Report p. G1</a>
2011	Vanity plate fee increase from \$25 to \$50	See: above	<a href="#">90 Day Report p. G1</a>
2011	Certificate of title fee for vehicles was increased from \$50 to \$100;	See: above	<a href="#">90 Day Report p. G1</a>
2011	Out of State Attorney Admission Fee	.1	<a href="#">HB 523</a>
2011	Contractor licensing and renewal fee increase	0.6	<a href="#">SB 236</a>
2011	Birth certificate fee increase from \$12 to \$24	28	<a href="#">90 Day Report, p A-21</a>
2011	Eliminates exemption of premium tax on IWIF	3.8	<a href="#">90 Day Report, p A-21</a>
2011	Toll increases	270	<a href="#">MDTA</a>

Total Impact (2011-2014): \$3,050,300,000<sup>xiv</sup>

### Gov. Pat Quinn (D-Illinois)

Year	Tax	Amount (\$ millions)	Bill
2012	Increases tobacco product tax from \$ 1.00 to \$1.98 per pack <sup>xv</sup>	1,050 <sup>xvi</sup>	SB 2194
2011	Impose 6.25% sales tax on online sales <sup>xvii</sup>	510	HB 3659
2011	Increases Corporate Rate from 7.3 to 9.5% <sup>xviii</sup>	See: below	SB 2502
2011	Increases personal income rate from 3 to 5 percent <sup>xix</sup>	See: below	SB 2505
2011	SB 2505	25,700	SB 2505

Total: \$27,260,000,000

### John Kitzhaber (D-Oregon)

Year	Tax	Amount (\$ millions)	Bill
2013	Increases Cigarette tax to 1.33 by 2018 from 1.18 <sup>xx</sup>		HB 3601

2013	Increases Corporate income tax rates: <b>Previous</b> corporate rate: 6.6%; \$0-\$9,999,999 7.6%; \$10,000,000+ <b>New:</b> 6.6%; \$0-\$999,999 7.6%; \$1,000,000+ <sup>xxi</sup>		HB 3601
	Items 1-2	488 <sup>xxii</sup>	HB 3601 <sup>xxiii</sup>
2013	Increases Hospital provider tax on the net revenue from 2.3 percent to 4 percent	1,980 <sup>xxiv</sup>	HB 2116 <sup>xxv</sup>

Total \$2,468,000,000

### Gov. Deval Patrick (D-Massachusetts)

Year	Tax	Amount (\$ millions)	Bill
2013	Tech Services Sales Tax expansion from 0 to 6.25 percent* (REPEALED)		HB 3535
2013	Increases cigarette tax: 20 pack from 2.51 to 3.51 and 25 pack from 3.1375 to 4.3875		HB 3535
2013	Increases gas tax from .21 per gallon to .24 per gallon		HB 3535
	Total for items 1-3	800 <sup>xxvi</sup>	HB 3535

Total: \$2,400,000,000

\*Would have been greater if Gov. Patrick had had his way. Though Gov. Patrick vetoed this proposal, he only did so because he preferred a larger tax increase.<sup>xxvii</sup>

### Gov. Neil Abercrombie (D-Hawaii)

Year	Tax	Amount (\$ millions)	Bill
2011	\$20 increase of the flat-rate vehicle registration fee, from \$25 to \$45;	61.8	SB 1328 <sup>xxviii</sup>
2011	Doubling the vehicle weight tax (currently ranging from .75 cents to 2.75 cents per	90	SB 1329 <sup>xxix</sup>

	pound)		
2011	Removal of General Excise Tax Exemptions for certain businesses	346	SB 754 <a href="http://www.capitol.hawaii.gov/session2011/bills/SB754_CD1_.htm">http://www.capitol.hawaii.gov/session2011/bills/SB754_CD1_.htm</a>
2011	Rental Car Fee increase from \$3 to \$7.50	180	HB 1039 <sup>xxx</sup>
2011	Eliminating deduction for state income taxes paid by top tax brackets	155.4	SB 570 <sup>xxxi</sup>

Total: \$833,200,000

### Gov. Dannel Malloy (D-Connecticut)

Year	Tax	Amount	Bill
2011	2012-2013 Budget has 1.5 billion in tax increases <sup>xxxii</sup>	2.6 billion <sup>xxxiii</sup>	The budget proposes many tax changes, including a fairly broad income tax increase, an increase in the general sales tax rate from 6% to 6.25%, an expansion of the sales tax to some currently exempt items, and increased excise taxes.

Total\$2,600,000,000 from 2011-2013

### Gov. Mark Dayton (D-Minnesota)

Year	Tax	Amount (\$ millions)	Bill
2013	New tax tier for taxable income over \$250,000 for married joint filers and \$150,000 for single filers of 9.85%	1,134	FY2014-FY2014 Budget
2013	Increase in corporate minimum fee (and other loopholes)	424	FY2014-FY2014 Budget
2013	Sales tax expansion to electronic and commercial repair services, internet purchases, and warehouse storage (among others)	59.2 <sup>xxxiv</sup>	FY2014-FY2014 Budget

2013	Tax on cigarette that raises the price of cigarettes from \$1.23 per pack to \$2.83	400	FY2014-FY2014 Budget
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Total: \$2,100,000,000<sup>xxxv</sup>

## Gov. Jerry Brown (D-California)

Year	Tax	Amount	Bill
2012	Sales Tax increase from 7.25% to 7.5%, increase sales and use tax by .25 cents for 4 years	2012-13: \$611 million 2013-14: \$1.3 billion	Proposition 30
2012	Created 4 high-income tax brackets for taxable incomes: <u>\$250,000-\$300,000:</u> 10.3% tax rate on taxable income (increase of 10.6% from the original 9.3%) <u>\$300,000-\$500,000:</u> 11.3% tax rate on taxable income (increase of 21.5% from the original 9.3%) <u>\$500,000-\$1,000,000:</u> 12.3% tax rate on taxable income (increase of 32.26% from the original 9.3%) <u>\$1,000,000 &amp; up:</u> 13.3% tax rate on taxable income (increase of 29.13% from the original 10.3%)	2011-12: \$3.2 billion 2012-13: \$4.8 billion 2013-14: \$4.9 billion <sup>xxxvi</sup>	Proposition 30 <sup>xxxvii</sup>
2012	Prop 30 estimated annual total (low)	6,000 <sup>xxxviii</sup>	Proposition 30

Total: \$18,000,000,000 (cumulative)<sup>xxxix</sup>

## Total Tax Increases Enacted by Democratic Governors since 2011:

**\$58,711,500,000**

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- <sup>iii</sup> [http://mgaleg.maryland.gov/2013RS/fnotes/bil\\_0005/sb0275.pdf](http://mgaleg.maryland.gov/2013RS/fnotes/bil_0005/sb0275.pdf)
- <sup>iv</sup> [http://mgaleg.maryland.gov/2013RS/fnotes/bil\\_0005/sb0275.pdf](http://mgaleg.maryland.gov/2013RS/fnotes/bil_0005/sb0275.pdf)
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- <sup>vi</sup> <http://www.changemaryland.org/wp-content/uploads/2013/03/Tax-Fee-v.2-3.21.13.pdf>
- <sup>vii</sup> <http://www.changemaryland.org/2012/05/fact-sheet-maryland-tax-and-fee-increases-2007-2012/#.U2Oi4oFdWfM>
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- <sup>xii</sup> <http://www.changemaryland.org/wp-content/uploads/2013/03/Tax-Fee-v.2-3.21.13.pdf>
- <sup>xiii</sup> [http://mlis.state.md.us/2011rs/fnotes/bil\\_0003/hb1213.pdf](http://mlis.state.md.us/2011rs/fnotes/bil_0003/hb1213.pdf)
- <sup>xiv</sup> [http://www.changemaryland.org/wp-content/uploads/2013/05/Tax-Fee-v.5.2.13\\_CUM\\_OM.pdf](http://www.changemaryland.org/wp-content/uploads/2013/05/Tax-Fee-v.5.2.13_CUM_OM.pdf)
- <sup>xv</sup> <https://www.tobaccofreekids.org/research/factsheets/pdf/0275.pdf>
- <sup>xvi</sup> [http://articles.chicagotribune.com/2012-05-30/news/ct-met-illinois-legislature-0530-20120530\\_1\\_cigarette-tax-tobacco-tax-measure-tax-hike](http://articles.chicagotribune.com/2012-05-30/news/ct-met-illinois-legislature-0530-20120530_1_cigarette-tax-tobacco-tax-measure-tax-hike)
- <sup>xvii</sup> <http://www.forbes.com/sites/janetnovack/2011/03/10/illinois-governor-signs-amazon-internet-sales-tax-law/>
- <sup>xviii</sup> <http://taxfoundation.org/article/illinois-approves-sharp-income-tax-increase-fourth-highest-corporate-tax-rate>
- <sup>xix</sup> <http://taxfoundation.org/article/illinois-approves-sharp-income-tax-increase-fourth-highest-corporate-tax-rate>
- <sup>xx</sup> <https://www.oregonlegislature.gov/lro/Documents/HB%203601%20Research%20Report.pdf>
- <sup>xxi</sup> <http://taxfoundation.org/blog/oregon-changes-tax-structure-most-businesses>
- <sup>xxii</sup> [http://www.oregonlive.com/politics/index.ssf/2013/10/oregon\\_house\\_tax\\_vote\\_hb\\_3601.html](http://www.oregonlive.com/politics/index.ssf/2013/10/oregon_house_tax_vote_hb_3601.html)
- <sup>xxiii</sup> <https://olis.leg.state.or.us/liz/2013S1/Measures/Overview/HB3601>
- <sup>xxiv</sup> [http://www.oregonlive.com/politics/index.ssf/2011/05/oregon\\_lawmakers\\_raise\\_tax\\_on.html](http://www.oregonlive.com/politics/index.ssf/2011/05/oregon_lawmakers_raise_tax_on.html)
- <sup>xxv</sup> <http://www.thelundreport.org/content/hospital-association-raises-objections-new-provider-tax>
- <sup>xxvi</sup> <http://www.bostonglobe.com/metro/2013/07/24/house-and-senate-override-governor-veto-transportation-finance-bill-becomes-law/7DhfMC2cx4zNLZpz7Qmaik/story.html>
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- <sup>xxviii</sup> <http://legiscan.com/HI/text/SB1328/id/280666>
- <sup>xxix</sup> [http://www.capitol.hawaii.gov/session2011/CommReports/SB1329\\_HD2\\_HSCR1563\\_.HTM](http://www.capitol.hawaii.gov/session2011/CommReports/SB1329_HD2_HSCR1563_.HTM)
- <sup>xxx</sup> [http://files.hawaii.gov/tax/useful/cor/2013\\_01-04-CouncilOnRevTestimony.pdf](http://files.hawaii.gov/tax/useful/cor/2013_01-04-CouncilOnRevTestimony.pdf)
- <sup>xxxi</sup> <http://www.civilbeat.com/articles/2011/02/03/8563-how-much-will-gov-abercrombies-proposed-tax-hikes-cost-you/>
- <sup>xxxii</sup> <http://taxfoundation.org/article/connecticut-governor-malloy-proposes-multifaceted-tax-plan>
- <sup>xxxiii</sup> <http://www.bloomberg.com/news/2011-05-04/connecticut-raises-taxes-a-record-2-6-billion-for-budget-2-.html> <http://www.cga.ct.gov/2011/BA/2011SB-01239-R01-BA.htm>
- <sup>xxxiv</sup> <http://www.mn2020.org/issues-that-matter/fiscal-policy/2013-tax-bill-makes-progress-on-revenue-adequacy-tax-fairness>
- <sup>xxxv</sup> <http://taxfoundation.org/blog/minnesota-higher-income-and-cigarette-tax-making-it-land-10000-taxes>
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- <sup>xxxvii</sup> <http://vig.cdn.sos.ca.gov/2012/general/pdf/text-proposed-laws-v2.pdf#nameddest=prop30>
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