

Approved Keith Roe
Date 2/7/90

MINUTES OF THE House COMMITTEE ON Taxation

The meeting was called to order by Representative Keith Roe at
Chairperson

9:00 a.m./~~p.m.~~ on February 6, 1990 in room 519-S of the Capitol.

All members were present except:

Representative Branson, excused

Committee staff present:

Chris Courtwright, Research Department
Don Hayward, Revisor's Office
Lenore Olson, Committee Secretary

Conferees appearing before the committee:

Secretary of Revenue Ed Rolfs

Secretary of Revenue Ed Rolfs reviewed a Memorandum regarding HCR 5040. The Secretary explained the resolution's three key components dealing with reducing the reliance of local units of government on the property tax: it provides for a rollback of property taxes in 1991, it permanently limits the growth of the property tax, and it provides flexibility by allowing the voters of any taxing district to opt out of its limitations. The Secretary also reviewed rankings of states by various types of taxes. (Attachment 1)

The minutes of February 1, 1990, were approved.

The meeting adjourned at 10:30 p.m.

HOUSE COMMITTEE ON TAXATION

DATE 2-6-90

NAME ADDRESS REPRESENTING

Belma Ott	Wichita	Planned Parenthood of KS
Mike Beam	Topeka	KS Bank Assn.
Kurt Bahr	Topeka	4th Circuit + USD's
Willie Martin	Wichita	Delaware Co
Carol Harrison	Wichita	City of Wichita
Mike Fields	Topeka	Harris News
Lynn Blum	Wichita	Wichita
Don Seibert	Olathe	City of Olathe
TREVA POTTER	TOPEKA	PEOPLES NAT. GAS
JERRY CLINGAN	TOPEKA	SANTA FE RY
Helen Stephens	P.V.	Blue Valley #229
Collins Reitter	Topeka	Kansas Fair Dealers
Junie Linsen	Shawnee	Kansas Fair Dealers
Lisa Getz	Wichita	KANSAS ASSOCIATION FOR SMALL BUSINESS
Jessie Casper	LAW	KC & E
Al F. Hunt	Wichita	Gov
Mike Miller	Topeka	City of Topeka
Jim Marwan	"	Top Pub Library
Ralph Hunt	Linwood, Mo.	Kansas Fair Dealers
Lee Kasper	Topeka	Wichita
Bob Neuhoff	Topeka	Wichita
Dennis Zimmerman	WYSSER	Grant Co Chamber
Christ Young	Topeka	Topeka Chamber of Com

HOUSE COMMITTEE ON TAXATION

DATE 2/6/90

NAME	ADDRESS	REPRESENTING
Linton Bartlett	Kansas City, KS	City of Kansas City
ALAN STEPPAT	Topeka	KLPB - McGill & Associates
D. Samek	Topeka	Kansas Fair Trade Association
Thomas R. Webb	Topeka	Walt & Co
Don Anderson	Topeka	KFFT
L. Harrison	Topeka	KFFT
Jason H. Brink	Topeka	OK Review
Karen France	Topeka	DR
Craig Grant	Topeka	K-SEA
Frank Wyatt	W. Pierson	Kansas Union
JIM LUDWIG	TOPEKA	KPL
Anne Smith	Topeka	Ks. Assoc. of Counties
Mary Ella Zimm	Topeka	kg. of Women Voters
Jake Clark	Kansas City, MO	Freemason
Herry Ray	Atlatle	Shower Co Comm.
BEV BRADLEY	TOPEKA	KS Assoc. of Counties
Leon Burrows	Wigston, Ks	Shower Co Comm.
Judy Ann	Topeka	Ks. Assoc. of Counties
George Barber	Topeka	Ks. Lodging Association
MARK A. BURGHAART	"	REVENUE
KAREN ROBERTSON	Topeka	Ks. Lodging Assn
David A. Hawkey	Wichita	Ks. Ass. for Small Business
Jessie Oakes	Topeka	Ks. Ind. Auto Dealers Assoc.



KANSAS DEPARTMENT OF REVENUE

Property Valuation Division

Robert B. Docking State Office Building

Topeka, Kansas 66625-0001

(913) 296-4218

MEMORANDUM

**TO: THE HONORABLE KEITH ROE, CHAIRMAN
HOUSE COMMITTEE ON TAXATION**

**FROM: ED C. ROLFS
SECRETARY OF REVENUE**

A handwritten signature in blue ink, appearing to read "Ed Rolfs", is written over the printed name of the sender.

DATE: FEBRUARY 6, 1990

RE: HCR 5040

Thank you for the opportunity to appear today to discuss Governor Hayden's proposal to amend our state's constitution.

The resolution before you has three key components dealing with reducing the reliance of local units of government on the property tax. It provides for a rollback of property taxes in 1991, it permanently limits the growth of the property tax, and it provides flexibility by allowing the voters of any taxing district to opt out of its limitations.

Reappraisal and Classification have caused significant shifts in the property tax burden in our state. We have all heard from homeowners, farmers and small businesses that the local property taxes they are being asked to pay are simply too high. In most cases, valuation is not the argument and, therefore, those taxpayer's complaints cannot be resolved through our appeals mechanism.

The tax lid in the Reappraisal bill did not work as anticipated. Most Kansans were told that government would not increase its revenues due to reappraisal and classification. That didn't happen. Government revenues in some areas increased significantly.

2/6/90

Attachment 1

Kansas is a high property tax state in relation to the rest of the nation. You will see on the attached chart that we rank 15th in the nation for most reliance on the property tax. Currently 35 states rely less heavily on the property tax than Kansas. Adoption of this constitutional change will decrease local governments' property tax revenues by approximately \$314 million statewide. This represents a decrease in the property tax burden from 33% to 28% of total revenues collected.

Now is the time to enact a constitutional limitation on property tax. The people of Kansas are sensitized to the issue. A change in the constitution will provide a permanent and lasting solution to the property tax problem we face.

The proposition before you adds new section 14 to Article 11 of the Kansas Constitution.

Paragraph (a) [page 1, line 21] provides that the total tax revenues produced by any taxing district from tangible property in tax year 1991 shall not exceed 80% of such district's revenue from tangible property in 1989. This amounts to a blanket 20% rollback, and applies at the taxing district level.

Paragraph (a) [page 1, line 24] also limits future growth in property taxes. It provides two options for taxing districts, which were designed to address situations where there is either a declining, stable or growing tax base. In years after 1991, property taxes could only grow by the impact on the rate of inflation on the greater of (1) the district's tax revenue in the preceding year, or (2) the amount produced by imposing a mill levy upon tangible personal property which is equivalent to the mill levy of the preceding year.

Paragraph (b) [page 1, line 33] provides that the citizens of each taxing district have the right, by a vote of the people, to exempt the district from either the rollback, the annual growth limitation, or both. The people may vote that the property tax limitations not apply in any one year, or for a specified number of years.

Paragraph (c) [page 2, line 6] exempts bonds which are not payable from general tax revenue from the limitations.

The proposition would be placed on the general election ballot on November 6, 1990. Historically, a general election provides the greatest amount of public participation.

The Governor has stated that he will soon be appointing a "Blue Ribbon", bipartisan commission specifically charged with the responsibility to explore and recommend alternative revenue sources for local units of government. The commission would also be asked to recommend mechanisms for distribution of such replacement revenue to taxing districts. The Governor has indicated his preference for local units of government to be given the authority to levy an additional one and one-half percent sales tax. Statewide, an additional one and one-half percent sales tax would generate approximately the same revenue as is cut from the property tax under this proposition.

Property taxes would be cut across the board, and reductions would be made at the taxing district level. However, the citizens of Kansas would be vested with the ultimate authority to determine a taxing district's tax mix. Some areas may wish to retain the status quo, and the local option portion of this proposal allows them to do so. While the amendment would be self-executing, the people could vote to opt out.

We believe this proposal is straight forward and understandable. When the question is on the ballot, the voters will know what they're voting for. It's mission is to reduce our state's reliance on the property tax.

There is a serious property tax problem in Kansas. No solution will be without its pitfalls - none will be perfect. Our job is to find that proposition which addresses the problem and would be adopted by the voters. We believe, Kansas Proposition 13 meets the challenge.

I would be happy to respond to any questions which you may have.

1989 ACTUAL ASSESSED VALUE AND TAX DOLLARS

CONSTITUTIONAL ASSESSMENT RATES

STATEWIDE#

	1989 ACTUAL FAIR MARKET VALUE	% OF TOTAL	1989 ACTUAL ASSESSED VALUATION	% OF TOTAL	1989 TAX DOLLARS	% OF TOTAL	OPTION A 20% ROLL BACK OF 1989 TAXES
REAL ESTATE							
RESIDENTIAL	39,656,970,717	52.29%	4,758,836,486	33.74%	586,311,491	37.31%	469,049,193
VACANT LOTS	1,334,385,242	1.76%	160,126,229	1.14%	19,146,663	1.22%	15,317,330
OTHER COMMERCIAL	10,806,779,023	14.25%	3,242,033,707	22.98%	402,585,186	25.62%	322,068,149
AGRICULTURAL	4,965,796,800	6.55%	1,489,739,040	10.56%	155,159,218	9.87%	124,127,374
TOTAL REAL ESTATE	56,763,931,782	74.85%	9,650,735,462	68.42%	1,163,202,558	74.02%	930,562,046
URBAN PERS PROPERTY	3,026,907,413	3.99%	634,707,774	4.50%	82,765,717	5.27%	66,212,574
RURAL PERS PROPERTY	5,449,033,068	7.19%	1,500,988,250	10.64%	116,035,043	7.38%	92,828,035
TOTAL PERS PROPERTY	8,475,940,482	11.18%	2,135,696,024	15.14%	198,800,761	12.65%	159,040,609
URBAN PUBLIC UTILITY CORP	1,787,521,820	2.36%	536,256,546	3.80%	69,918,186	4.45%	55,934,549
RURAL PUBLIC UTILITY CORP	5,941,947,187	7.83%	1,782,584,156	12.64%	139,567,147	8.88%	111,653,718
TOTAL PUB UTIL PROPERTY	7,729,469,007	10.19%	2,318,840,702	16.44%	209,485,333	13.33%	167,588,266
EXEMPT PROPERTY							
MERCHANTS INVENTORIES	1,482,685,073	1.96%	0.00	0.00%	0	0.00%	0
MANUFACTURERS INVENTORIES	981,056,116	1.29%	0.00	0.00%	0	0.00%	0
LIVESTOCK	405,426,853	0.53%	0.00	0.00%	0	0.00%	0
TOTAL EXEMPT	2,869,168,043	3.78%	0	0.00%	0	0.00%	0
TOTALS COUNTY WIDE	75,838,509,313	100.00%	14,105,272,188	100.00%	1,571,488,652	100.00%	1,257,190,921

Contains estimates from Butler, Cheyenne, Gove and Hodgeman Counties
 Values are as of the November 1, 1989 county abstracts

Kansas Department of Revenue
State and Local Tax Revenue as a Percent of Total
Fiscal Year 1987

Ranked by Greatest Dependence on Property Taxes

Rank	State	Property Taxes	Sales Taxes	Income Taxes	Other Taxes	Total Taxes
1	New Hampshire	62.0%	0.0%	10.9%	27.0%	100.0%
2	Wyoming	48.3%	17.0%	0.0%	34.7%	100.0%
3	Montana	48.3%	0.0%	20.7%	31.0%	100.0%
4	Oregon	44.4%	0.0%	36.4%	19.2%	100.0%
5	Nebraska	43.6%	19.7%	18.4%	18.4%	100.0%
6	South Dakota	41.5%	31.3%	2.9%	24.3%	100.0%
7	Texas	41.3%	25.7%	0.0%	33.0%	100.0%
8	New Jersey	40.3%	18.1%	22.9%	18.7%	100.0%
9	Vermont	39.5%	12.3%	22.4%	25.9%	100.0%
10	Connecticut	38.0%	25.6%	16.1%	20.3%	100.0%
11	Rhode Island	38.0%	20.7%	26.3%	15.0%	100.0%
12	Iowa	37.8%	19.1%	25.5%	17.6%	100.0%
13	Michigan	37.7%	17.3%	31.9%	13.1%	100.0%
14	Alaska	37.6%	3.3%	8.5%	50.6%	100.0%
15	Kansas	37.4%	24.6%	20.7%	17.4%	100.0%
16	Colorado	35.7%	26.7%	21.9%	15.7%	100.0%
17	Illinois	34.5%	24.2%	20.7%	20.6%	100.0%
18	Wisconsin	34.5%	19.2%	31.4%	14.9%	100.0%
19	Florida	33.2%	33.6%	3.6%	29.6%	100.0%
20	Maine	32.9%	22.9%	25.7%	18.5%	100.0%
21	Indiana	31.9%	31.2%	25.2%	11.6%	100.0%
22	North Dakota	31.7%	23.4%	13.3%	31.7%	100.0%
23	Massachusetts	30.4%	15.1%	42.0%	12.4%	100.0%
24	Minnesota	30.1%	18.3%	33.8%	17.8%	100.0%
25	Arizona	29.3%	34.8%	17.8%	18.1%	100.0%
26	Utah	28.9%	29.9%	25.9%	15.2%	100.0%
27	New York	28.8%	19.2%	37.6%	14.4%	100.0%
28	Washington	28.5%	48.1%	0.0%	23.4%	100.0%
29	Idaho	28.4%	25.3%	26.6%	19.7%	100.0%
30	Virginia	27.7%	16.2%	30.3%	25.8%	100.0%
31	Ohio	27.4%	23.4%	31.7%	17.5%	100.0%
32	Pennsylvania	26.5%	19.2%	28.8%	25.4%	100.0%
33	California	25.7%	25.7%	35.0%	13.6%	100.0%
34	Georgia	25.3%	28.0%	30.4%	16.3%	100.0%
35	Maryland	24.4%	15.1%	39.8%	20.8%	100.0%
36	Mississippi	23.7%	39.1%	16.1%	21.1%	100.0%
37	South Carolina	23.3%	27.8%	28.4%	20.4%	100.0%
38	Nevada	22.2%	34.2%	0.0%	43.6%	100.0%
39	Missouri	21.8%	33.7%	26.0%	18.5%	100.0%
40	Tennessee	21.5%	45.9%	6.5%	26.1%	100.0%
41	North Carolina	21.4%	23.8%	35.8%	19.0%	100.0%
42	Oklahoma	20.1%	26.3%	19.1%	34.4%	100.0%
43	Arkansas	19.0%	31.4%	26.3%	23.4%	100.0%
44	West Virginia	17.5%	33.9%	24.5%	24.1%	100.0%
45	Kentucky	16.9%	19.8%	31.8%	31.5%	100.0%
46	Hawaii	16.4%	38.6%	29.3%	15.8%	100.0%
47	Louisiana	16.1%	39.6%	11.5%	32.8%	100.0%
48	Delaware	13.8%	0.0%	42.9%	43.4%	100.0%
49	New Mexico	11.7%	41.7%	17.4%	29.2%	100.0%
50	Alabama	11.4%	30.2%	24.7%	33.7%	100.0%

Kansas Department of Revenue
State and Local Tax Revenue as a Percent of Total
Fiscal Year 1987

Ranked by Greatest Dependence on Income Taxes

Rank	State	Property Taxes	Sales Taxes	Income Taxes	Other Taxes	Total Taxes
1	Delaware	13.8%	0.0%	42.9%	43.4%	100.0%
2	Massachusetts	30.4%	15.1%	42.0%	12.4%	100.0%
3	Maryland	24.4%	15.1%	39.8%	20.8%	100.0%
4	New York	28.8%	19.2%	37.6%	14.4%	100.0%
5	Oregon	44.4%	0.0%	36.4%	19.2%	100.0%
6	North Carolina	21.4%	23.8%	35.8%	19.0%	100.0%
7	California	25.7%	25.7%	35.0%	13.6%	100.0%
8	Minnesota	30.1%	18.3%	33.8%	17.8%	100.0%
9	Michigan	37.7%	17.3%	31.9%	13.1%	100.0%
10	Kentucky	16.9%	19.8%	31.8%	31.5%	100.0%
11	Ohio	27.4%	23.4%	31.7%	17.5%	100.0%
12	Wisconsin	34.5%	19.2%	31.4%	14.9%	100.0%
13	Georgia	25.3%	28.0%	30.4%	16.3%	100.0%
14	Virginia	27.7%	16.2%	30.3%	25.8%	100.0%
15	Hawaii	16.4%	38.6%	29.3%	15.8%	100.0%
16	Pennsylvania	26.5%	19.2%	28.8%	25.4%	100.0%
17	South Carolina	23.3%	27.8%	28.4%	20.4%	100.0%
18	Idaho	28.4%	25.3%	26.6%	19.7%	100.0%
19	Rhode Island	38.0%	20.7%	26.3%	15.0%	100.0%
20	Arkansas	19.0%	31.4%	26.3%	23.4%	100.0%
21	Missouri	21.8%	33.7%	26.0%	18.5%	100.0%
22	Utah	28.9%	29.9%	25.9%	15.2%	100.0%
23	Maine	32.9%	22.9%	25.7%	18.5%	100.0%
24	Iowa	37.8%	19.1%	25.5%	17.6%	100.0%
25	Indiana	31.9%	31.2%	25.2%	11.6%	100.0%
26	Alabama	11.4%	30.2%	24.7%	33.7%	100.0%
27	West Virginia	17.5%	33.9%	24.5%	24.1%	100.0%
28	New Jersey	40.3%	18.1%	22.9%	18.7%	100.0%
29	Vermont	39.5%	12.3%	22.4%	25.9%	100.0%
30	Colorado	35.7%	26.7%	21.9%	15.7%	100.0%
31	Montana	48.3%	0.0%	20.7%	31.0%	100.0%
32	Illinois	34.5%	24.2%	20.7%	20.6%	100.0%
33	Kansas	37.4%	24.6%	20.7%	17.4%	100.0%
34	Oklahoma	20.1%	26.3%	19.1%	34.4%	100.0%
35	Nebraska	43.6%	19.7%	18.4%	18.4%	100.0%
36	Arizona	29.3%	34.8%	17.8%	18.1%	100.0%
37	New Mexico	11.7%	41.7%	17.4%	29.2%	100.0%
38	Connecticut	38.0%	25.6%	16.1%	20.3%	100.0%
39	Mississippi	23.7%	39.1%	16.1%	21.1%	100.0%
40	North Dakota	31.7%	23.4%	13.3%	31.7%	100.0%
41	Louisiana	16.1%	39.6%	11.5%	32.8%	100.0%
42	New Hampshire	62.0%	0.0%	10.9%	27.0%	100.0%
43	Alaska	37.6%	3.3%	8.5%	50.6%	100.0%
44	Tennessee	21.5%	45.9%	6.5%	26.1%	100.0%
45	Florida	33.2%	33.6%	3.6%	29.6%	100.0%
46	South Dakota	41.5%	31.3%	2.9%	24.3%	100.0%
47	Washington	28.5%	48.1%	0.0%	23.4%	100.0%
48	Nevada	22.2%	34.2%	0.0%	43.6%	100.0%
49	Texas	41.3%	25.7%	0.0%	33.0%	100.0%
50	Wyoming	48.3%	17.0%	0.0%	34.7%	100.0%

Kansas Department of Revenue
State and Local Tax Revenue as a Percent of Total
Fiscal Year 1987

Ranked by Greatest Dependence on Other Taxes

Rank	State	Property Taxes	Sales Taxes	Income Taxes	Other Taxes	Total Taxes
1	Alaska	37.6%	3.3%	8.5%	50.6%	100.0%
2	Nevada	22.2%	34.2%	0.0%	43.6%	100.0%
3	Delaware	13.8%	0.0%	42.9%	43.4%	100.0%
4	Wyoming	48.3%	17.0%	0.0%	34.7%	100.0%
5	Oklahoma	20.1%	26.3%	19.1%	34.4%	100.0%
6	Alabama	11.4%	30.2%	24.7%	33.7%	100.0%
7	Texas	41.3%	25.7%	0.0%	33.0%	100.0%
8	Louisiana	16.1%	39.6%	11.5%	32.8%	100.0%
9	North Dakota	31.7%	23.4%	13.3%	31.7%	100.0%
10	Kentucky	16.9%	19.8%	31.8%	31.5%	100.0%
11	Montana	48.3%	0.0%	20.7%	31.0%	100.0%
12	Florida	33.2%	33.6%	3.6%	29.6%	100.0%
13	New Mexico	11.7%	41.7%	17.4%	29.2%	100.0%
14	New Hampshire	62.0%	0.0%	10.9%	27.0%	100.0%
15	Tennessee	21.5%	45.9%	6.5%	26.1%	100.0%
16	Vermont	39.5%	12.3%	22.4%	25.9%	100.0%
17	Virginia	27.7%	16.2%	30.3%	25.8%	100.0%
18	Pennsylvania	26.5%	19.2%	28.8%	25.4%	100.0%
19	South Dakota	41.5%	31.3%	2.9%	24.3%	100.0%
20	West Virginia	17.5%	33.9%	24.5%	24.1%	100.0%
21	Washington	28.5%	48.1%	0.0%	23.4%	100.0%
22	Arkansas	19.0%	31.4%	26.3%	23.4%	100.0%
23	Mississippi	23.7%	39.1%	16.1%	21.1%	100.0%
24	Maryland	24.4%	15.1%	39.8%	20.8%	100.0%
25	Illinois	34.5%	24.2%	20.7%	20.6%	100.0%
26	South Carolina	23.3%	27.8%	28.4%	20.4%	100.0%
27	Connecticut	38.0%	25.6%	16.1%	20.3%	100.0%
28	Idaho	28.4%	25.3%	26.6%	19.7%	100.0%
29	Oregon	44.4%	0.0%	36.4%	19.2%	100.0%
30	North Carolina	21.4%	23.8%	35.8%	19.0%	100.0%
31	New Jersey	40.3%	18.1%	22.9%	18.7%	100.0%
32	Maine	32.9%	22.9%	25.7%	18.5%	100.0%
33	Missouri	21.8%	33.7%	26.0%	18.5%	100.0%
34	Nebraska	43.6%	19.7%	18.4%	18.4%	100.0%
35	Arizona	29.3%	34.8%	17.8%	18.1%	100.0%
36	Minnesota	30.1%	18.3%	33.8%	17.8%	100.0%
37	Iowa	37.8%	19.1%	25.5%	17.6%	100.0%
38	Ohio	27.4%	23.4%	31.7%	17.5%	100.0%
39	Kansas	37.4%	24.6%	20.7%	17.4%	100.0%
40	Georgia	25.3%	28.0%	30.4%	16.3%	100.0%
41	Hawaii	16.4%	38.6%	29.3%	15.8%	100.0%
42	Colorado	35.7%	26.7%	21.9%	15.7%	100.0%
43	Utah	28.9%	29.9%	25.9%	15.2%	100.0%
44	Rhode Island	38.0%	20.7%	26.3%	15.0%	100.0%
45	Wisconsin	34.5%	19.2%	31.4%	14.9%	100.0%
46	New York	28.8%	19.2%	37.6%	14.4%	100.0%
47	California	25.7%	25.7%	35.0%	13.6%	100.0%
48	Michigan	37.7%	17.3%	31.9%	13.1%	100.0%
49	Massachusetts	30.4%	15.1%	42.0%	12.4%	100.0%
50	Indiana	31.9%	31.2%	25.2%	11.6%	100.0%

Kansas Department of Revenue
State and Local Tax Revenue as a Percent of Total
Fiscal Year 1987

Ranked by Greatest Dependence on Sales Taxes

Rank	State	Property Taxes	Sales Taxes	Income Taxes	Other Taxes	Total Taxes
1	Washington	28.5%	48.1%	0.0%	23.4%	100.0%
2	Tennessee	21.5%	45.9%	6.5%	26.1%	100.0%
3	New Mexico	11.7%	41.7%	17.4%	29.2%	100.0%
4	Louisiana	16.1%	39.6%	11.5%	32.8%	100.0%
5	Mississippi	23.7%	39.1%	16.1%	21.1%	100.0%
6	Hawaii	16.4%	38.6%	29.3%	15.8%	100.0%
7	Arizona	29.3%	34.8%	17.8%	18.1%	100.0%
8	Nevada	22.2%	34.2%	0.0%	43.6%	100.0%
9	West Virginia	17.5%	33.9%	24.5%	24.1%	100.0%
10	Missouri	21.8%	33.7%	26.0%	18.5%	100.0%
11	Florida	33.2%	33.6%	3.6%	29.6%	100.0%
12	Arkansas	19.0%	31.4%	26.3%	23.4%	100.0%
13	South Dakota	41.5%	31.3%	2.9%	24.3%	100.0%
14	Indiana	31.9%	31.2%	25.2%	11.6%	100.0%
15	Alabama	11.4%	30.2%	24.7%	33.7%	100.0%
16	Utah	28.9%	29.9%	25.9%	15.2%	100.0%
17	Georgia	25.3%	28.0%	30.4%	16.3%	100.0%
18	South Carolina	23.3%	27.8%	28.4%	20.4%	100.0%
19	Colorado	35.7%	26.7%	21.9%	15.7%	100.0%
20	Oklahoma	20.1%	26.3%	19.1%	34.4%	100.0%
21	California	25.7%	25.7%	35.0%	13.6%	100.0%
22	Texas	41.3%	25.7%	0.0%	33.0%	100.0%
23	Connecticut	38.0%	25.6%	16.1%	20.3%	100.0%
24	Idaho	28.4%	25.3%	26.6%	19.7%	100.0%
25	Kansas	37.4%	24.6%	20.7%	17.4%	100.0%
26	Illinois	34.5%	24.2%	20.7%	20.6%	100.0%
27	North Carolina	21.4%	23.8%	35.8%	19.0%	100.0%
28	Ohio	27.4%	23.4%	31.7%	17.5%	100.0%
29	North Dakota	31.7%	23.4%	13.3%	31.7%	100.0%
30	Maine	32.9%	22.9%	25.7%	18.5%	100.0%
31	Rhode Island	38.0%	20.7%	26.3%	15.0%	100.0%
32	Kentucky	16.9%	19.8%	31.8%	31.5%	100.0%
33	Nebraska	43.6%	19.7%	18.4%	18.4%	100.0%
34	Pennsylvania	26.5%	19.2%	28.8%	25.4%	100.0%
35	Wisconsin	34.5%	19.2%	31.4%	14.9%	100.0%
36	New York	28.8%	19.2%	37.6%	14.4%	100.0%
37	Iowa	37.8%	19.1%	25.5%	17.6%	100.0%
38	Minnesota	30.1%	18.3%	33.8%	17.8%	100.0%
39	New Jersey	40.3%	18.1%	22.9%	18.7%	100.0%
40	Michigan	37.7%	17.3%	31.9%	13.1%	100.0%
41	Wyoming	48.3%	17.0%	0.0%	34.7%	100.0%
42	Virginia	27.7%	16.2%	30.3%	25.8%	100.0%
43	Massachusetts	30.4%	15.1%	42.0%	12.4%	100.0%
44	Maryland	24.4%	15.1%	39.8%	20.8%	100.0%
45	Vermont	39.5%	12.3%	22.4%	25.9%	100.0%
46	Alaska	37.6%	3.3%	8.5%	50.6%	100.0%
47	New Hampshire	62.0%	0.0%	10.9%	27.0%	100.0%
48	Montana	48.3%	0.0%	20.7%	31.0%	100.0%
49	Oregon	44.4%	0.0%	36.4%	19.2%	100.0%
50	Delaware	13.8%	0.0%	42.9%	43.4%	100.0%