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### **Illinois Voters Favor Graduated Income Tax, ‘Millionaire’s Tax’**

Illinois voters favor a graduated income tax by a two to one margin according the most recent poll released by the Paul Simon Public Policy Institute at Southern Illinois University.

The Simon Poll was based on a statewide sample of 1,000 registered voters conducted March 11 through March 17. The margin of error is plus or minus 3.1 percent.

Respondents also endorsed a related proposal for adding a three percent increase to all income over one million dollars per year. Both these proposals are being advocated by Governor J. B. Pritzker as part of his plan for dealing with the chronic structural deficits Illinois has run since the turn of the 21<sup>st</sup> Century.

Sixty-seven percent of Illinois voters said they favored the graduated tax plan, “... that is, tax rates would be lower for lower-income taxpayers and higher for upper income taxpayers.” Just under one-third, (31 percent) opposed the plan. The plan received high levels of support across all three major geographic divisions of Illinois with the highest level of support coming from Chicago (74 percent). Voters in suburban Cook and the Collar Counties supported the plan by a 68 percent to 31 percent margin, while 60 percent of downstate voters supported and 37 percent opposed the plan.

In the partisan breakdown, 88 percent of Democrats and 65 percent of Independents favored the plan, while 55 percent of Republicans opposed and 43 percent supported the plan. Only ten percent of Democrats opposed and 31 percent of Independents opposed the graduated income tax plan.

When asked a related and more specific plan for increasing the income tax by 3 percent on all incomes over \$1 million annually, 71 percent of voters statewide favored and 27 percent opposed the so-called “millionaire’s tax,” while 27 percent opposed.

The 3 percent surtax on million-dollar incomes was favored by majorities of all three geographical regions and of all three partisan groups. Seventy-five percent of Chicago voters favored while 24 percent opposed this proposal; seventy-one percent of suburban voters in Cook and the Collar Counties favored and 27 percent opposed. Downstate, the plan was favored by 70 percent and 29 percent opposed. Democrats favored the tax increase on incomes over one million dollars per year with 90 percent supporting the measure, compared to only 9 percent in opposition, while 69 percent of Independents supported and 27 percent opposed. Somewhat surprisingly, a bare majority (51 percent) of Republicans supported and 47 percent opposed the three percent increase in taxes for the portion of annual income that exceeds \$1 million.

“Governor J. B. Pritzker ran on the graduated income tax as the centerpiece of his plan for providing a solution to Illinois’s long-term budget crisis. After he was elected Pritzker unveiled his specific brackets for those who would see some tax reductions, those who would see no differences, and those who would have to pay up to three percent more. Those with over \$1 million dollar per year annual incomes would pay the bills, according to the governor,” observed John S. Jackson, one of the directors of the poll. “This campaign is just starting, and those forces in favor and opposed to the plan are gearing up for the referendum on a constitutional amendment that would be required if the General Assembly approves this fairly audacious solution. Here we have a benchmark of where the public stands at the outset of that contentious campaign,” he added.

Aside from depending on the graduated income tax as the governor advocates, there are other routes to raising increased revenue, several of which are being considered this term in the legislature. Those sources would produce immediate revenue increases for the next two fiscal years. The poll also assessed most of those possible sources of new revenue.

At the top of this list is the proposal to legalize recreational marijuana and regulate and tax it like alcohol. This has become a top legislative item for the Pritzker administration. Sixty-six percent of the respondents favored or strongly favored the plan while 32 percent opposed.

The differences in levels of support are not particularly large by region, but they are in the direction we expected. The highest level of support is in the City of Chicago, where three-quarters (75 percent) favored it and 24 percent opposed. The next highest level of support was in suburban Cook and the Collar Counties with 67 percent favoring and 31 percent opposed. The lowest support levels were downstate, but here, too, the support was well above a majority, at 57 percent favoring with 39 percent opposed.

The partisan differences were fairly marked and as we expected. Seventy-nine percent of Democratic respondents favored legalizing and taxing marijuana, and 65 percent of Independents favored it. The Republicans were virtually tied at 49 percent in favor and 48 percent opposed.

“This may be one of those public policy shifts—like gay marriage—whose time comes fairly quickly. Given the solid support it receives across almost all the groups we surveyed, its strong

advocacy from the Pritzker Administration, and aversion to higher taxes, the legislature may feel emboldened to legalize and tax marijuana,” said Charlie Leonard, a co-director of the Simon Poll.

There has long been a movement to expand gambling in the state, and the current Simon Poll presented a generic question about it as it has in the past. This proposal received majority support statewide and across both geographic and partisan divisions. Fifty-seven percent of all respondents favored or strongly favored it, with 40 percent opposed or strongly opposed. Support was highest in the City of Chicago (65 percent), next highest in the suburbs at 56 percent, followed closely by downstate voters at 54 percent.

Support for expanding gambling was spread almost evenly across the three major partisan groups with 59 percent of Democrats, 57 percent of Republicans, and 54 percent of Independents favoring it. This is another policy shift which seems to have a good deal of momentum in the General Assembly and widespread support among the public.

A natural extension of the gambling issue is the recent drive to legalize gambling on sporting events. Several states have already legalized or are planning to legalize sports betting due to a recent U. S. Supreme Court decision favoring it. Statewide almost two-thirds (63 percent) favored or strongly favored while one-third (33 percent) opposed legalized gambling on sports events.

This is another proposal which garnered support from substantial majorities across both geographic and partisan divides. Seventy-two percent of Chicago voters favored and only 26 percent opposed it. Comparable levels of support were found in the suburbs with 63 percent supporting and 33 percent opposing and downstate with 57 percent supporting and 37 percent opposing the legalization of sports betting.

Partisan differences were relatively small also with 66 percent of Democratic voters favoring and 60 percent of Republicans favoring the proposal, leaving 60 percent of Independents supporting allowing gambling on sports events. On the negative side, 30 percent of Democrats, 34 percent of Republicans, and 36 percent of Independents opposed sports gambling.

The possibility of expanding the base of service taxes in order to more accurately reflect the realities of a 21<sup>st</sup> Century service economy has been on the state’s political agenda for several years. Currently Illinois only taxes 17 categories of services compared to the national average of 56 with a total of 168 categories of services taxed across all states combined. So Illinois is a low tax state in terms of taxes on services.

The Simon Poll asked if respondents favored or opposed, “expanding the sales tax to cover the same services as Wisconsin currently taxes such as a sales tax on entertainment tickets, cable and internet services, landscaping and parking, which are not currently taxed?”

Statewide, 36 percent favored or strongly favored this proposal and 61 percent opposed or strongly opposed it. The highest level of support was in Chicago, where 41 percent supported and 56 percent opposed; followed by downstate where 36 percent supported and 60 percent opposed. The suburbs were marginally the lowest on level of support with 34 percent who supported and 63 percent who opposed.

Partisan differences were as expected, with 47 percent of Democrats favoring and 50 percent opposing expanding the service tax base; 30 percent of Republicans favoring and 66 percent opposing; and 29 percent of Independents favoring and 67 percent opposing.

Since the Pritzker Administration assumed office in January, there has been a great deal of discussion of and movement toward a capital plan. A significant number of other states have adopted an infrastructure plan paid for by motor fuel tax increases recently. Illinois has not had a capital plan since 2010, when Governor Pat Quinn instituted one. Multiple reports have touted the need for new infrastructure and repair of what's already in place. The problem is, of course, how to pay for such a plan. The most common and most likely source is an increase on the motor fuel tax.

Thirty-seven of the respondents favored and 61 percent opposed the gas tax increase. Support and opposition varied both by region and by partisanship. A majority 52 percent of Chicago residents favored the plan; while in the suburbs 34 percent supported it; and downstate 33 percent supported and 65 percent opposed increasing the gas tax.

Two additional questions on potential revenue sources were interrelated. The Simon Poll has consistently asked whether voters favored applying the state income tax to retirement income. The results have generally been negative on this proposition and this year was no exception. Statewide, 73 percent of the respondents said they somewhat opposed or strongly opposed making this change, while a net of only 23 percent either favored or somewhat favored.

Twenty-nine percent of the residents of Chicago favored and 67 percent opposed taxing retirement income such as Social Security. The idea was even less popular in the suburbs and downstate where only 23 percent and 18 percent respectively favored this change.

Twenty-nine percent of Democrats favored and 67 percent opposed; while 18 percent of Independents and Republicans supported with over 70 percent opposed in both groups.

The final question in the search for possible sources of new revenue is a variation on taxing retirement. It tested the proposition of putting a tax on retirement income if the first \$100,000 were exempted from the tax. It was only asked of those respondents (N = 732) who had indicated they were opposed to taxing retirement income in the previous question. Here the statewide division was much closer with 36 percent favoring and 34 percent opposed. There were essentially no notable differences by place of residence or partisanship.

In summary, John Shaw, Director of the Paul Simon Public Policy Institute said, “New taxes have never been popular in the United States or in the State of Illinois. Several proposals tested in this poll showed the same pattern. However, it is clear that the general idea of a graduated income tax is strongly supported. This support is further buttressed by the proposition that those Illinoisans earning the most could bear a three percent tax on the increment of their incomes above \$1 million per year”.

It is also notable that there is typically support for so-called “sin taxes,” such as taxes on gambling and marijuana consumption. These new proposals are a significant part of Governor Pritzker’s plan for closing the revenue gap with new revenue sources in the FY 2020 and 2021 budgets. These could take place in advance of any change in the state’s flat rate income tax, which would require both legislative action and a statewide vote to amend the Illinois Constitution.

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The margin of error for the entire sample of 1,000 voters is plus or minus 3.1 percentage points. This means that if we conducted the survey 100 times, in 95 of those instances, the population proportion would be within plus or minus the reported margin of error for each subsample. For subsamples, the margin of error increases as the sample size goes down. The margin of error was not adjusted for design effects.

Live telephone interviews were conducted by Customer Research International of San Marcos, Texas using the random digit dialing method. The telephone sample was provided to Customer Research International by Scientific Telephone Samples. Potential interviewees were screened based on whether they were registered voters and quotas based on area code and sex (<60 percent female). The sample obtained 54 percent male and 46 percent female respondents. Interviewers asked to speak to the youngest registered voter at home at the time of the call. Cell phone interviews accounted for 60 percent of the sample. A Spanish language version of the questionnaire and a Spanish-speaking interviewer were made available.

Field work was conducted from March 11 to 17. No auto-dial or “robo” polling is included. Customer Research International reports no Illinois political clients. The survey was paid for with non-tax dollars from the Institute’s endowment fund. The data were not weighted in any way. Crosstabs for the referenced questions will be on the Institute’s polling web site, [simonpoll.org](http://simonpoll.org).

The Paul Simon Public Policy Institute is a member of the American Association for Public Opinion Research’s (AAPOR) Transparency Initiative. AAPOR works to encourage objective

survey standards for practice and disclosure. Membership in the Transparency Initiative reflects a pledge to practice transparency in reporting survey-based findings.

The Institute's polling data are also archived by four academic institutions for use by scholars and the public. The four open source data repositories are: The Roper Center for Public Opinion Research (<http://ropercenter.cornell.edu/polls/>), The University of Michigan's Inter-university Consortium for Political and Social Research (<http://openicpsr.org>), the University of North Carolina's Odum Institute Dataverse Network (<http://arc.irss.unc.edu/dvn/dv/PSPPI>), and the Simon Institute Collection at OpenSIUC (<http://opensiuc.lib.siu.edu/ppi/>).

*Note: The "Simon Poll" and the "Southern Illinois Poll" are the copyrighted trademarks of the Board of Trustees of Southern Illinois University. Use and publication of these polls is encouraged- but only with credit to the Paul Simon Public Policy Institute at SIU Carbondale.*

## Frequency Tables<sup>1</sup>

**Table 1. Graduated Income Tax**

*Would you favor or oppose a proposal to change the Illinois Constitution to allow a graduated income tax - that is, tax rates would be lower for lower-income taxpayers and higher for upper-income taxpayers?*

<b>Response</b>	<b>Percent (n=1000)</b>
Favor	67%
<i>Strongly favor</i>	46%
<i>Somewhat favor</i>	21%
Oppose	31%
<i>Somewhat oppose</i>	9%
<i>Strongly oppose</i>	23%
Other/don't know	2%

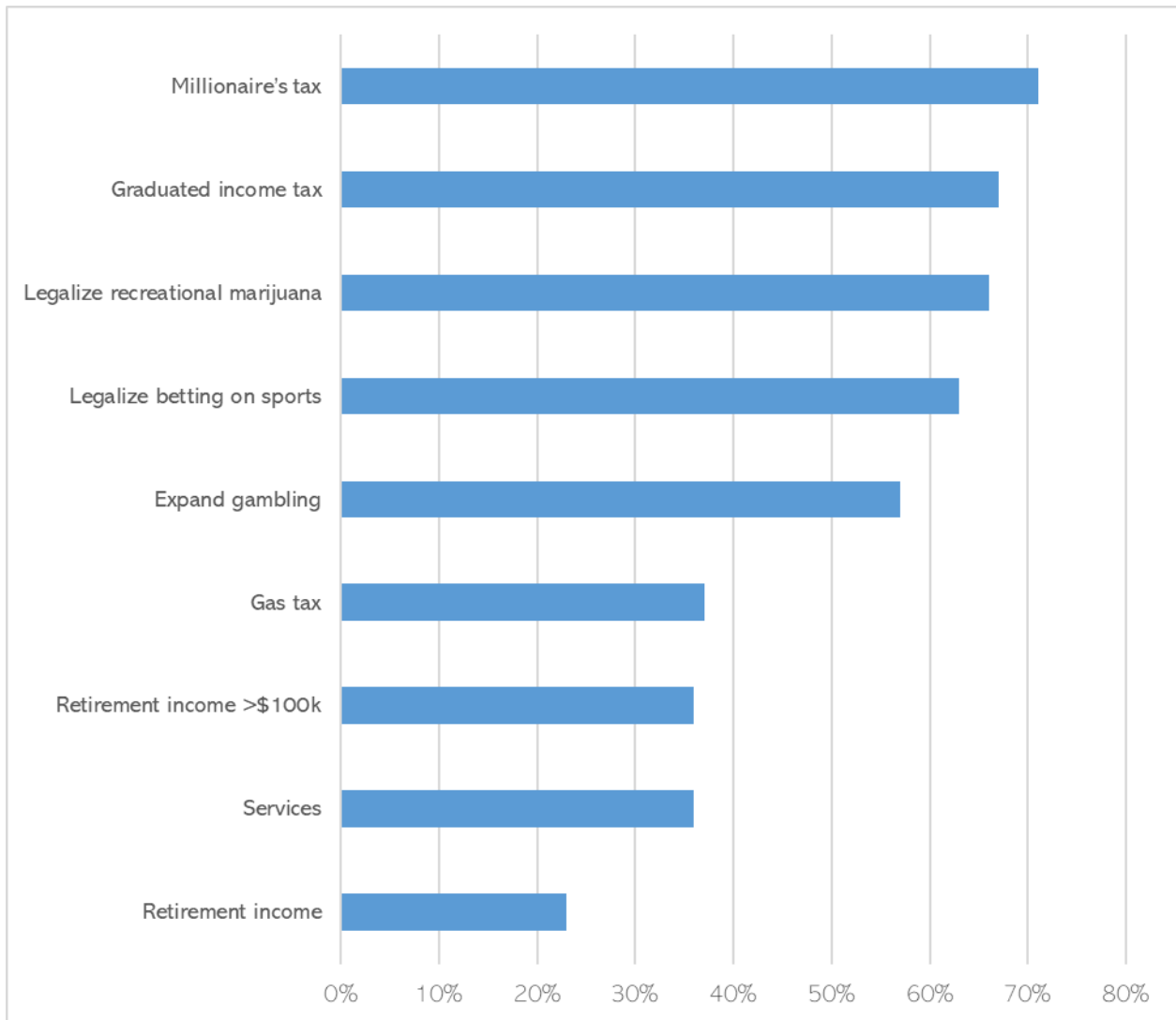
**Table 2. Millionaire's Tax**

*Do you favor or oppose a proposal to impose an extra 3 percent state tax on all income above \$1 million a year?*

<b>Response</b>	<b>Percent (n=1000)</b>
Favor	71%
<i>Strongly favor</i>	57%
<i>Somewhat favor</i>	15%
Oppose	27%
<i>Somewhat oppose</i>	8%
<i>Strongly oppose</i>	19%
Other/don't know	2%

**Table 3. Support for New Revenues**

<b>Source</b>	<b>Percent Favor (n=1000)</b>
Graduated income tax	67%
Millionaire's tax	71%
Services	36%
Retirement income	23%
Retirement income >\$100k	36%
Expand gambling	57%
Legalize betting on sports	63%
Legalize recreational marijuana	66%
Gas tax	37%





**Table 4. Service Tax**

*Do you favor or oppose expanding the sales tax to cover the same services as Wisconsin currently taxes such as a sales tax on entertainment tickets, cable and internet services, landscaping, and parking, which are not currently taxed?*

<b>Response</b>	<b>Percent (n=1000)</b>
Favor	36%
<i>Strongly favor</i>	12%
<i>Somewhat favor</i>	24%
Oppose	61%
<i>Somewhat oppose</i>	17%
<i>Strongly oppose</i>	44%
Other/don't know	3%

**Table 5. Retirement Income**

*Do you favor or oppose applying the state income tax to retirement income, such as pensions and social security?*

<b>Response</b>	<b>Percent (n=1000)</b>
Favor	23%
<i>Strongly favor</i>	11%
<i>Somewhat favor</i>	12%
Oppose	73%
<i>Somewhat oppose</i>	13%
<i>Strongly oppose</i>	60%
Other/don't know	4%

**Table 6. Retirement Income Over \$100,000**

*Would you favor or oppose applying the state income tax to retirement income if it exempted from taxes the first \$100,000 earned per year?*

<b>Response</b>	<b>Percent (n=1000)</b>
Favor	36%
<i>Strongly favor</i>	16%
<i>Somewhat favor</i>	20%
Oppose	34%
<i>Somewhat oppose</i>	12%
<i>Strongly oppose</i>	23%
Other/don't know	3%

**Table 7. Expand Gambling**

*Do you favor or oppose a proposal expanding legalized gambling in the state?*

<b>Response</b>	<b>Percent (n=1000)</b>
Favor	57%
<i>Strongly favor</i>	34%
<i>Somewhat favor</i>	23%
Oppose	40%
<i>Somewhat oppose</i>	14%
<i>Strongly oppose</i>	26%
Other/don't know	3%

**Table 8. Sports Betting**

*Do you favor or oppose a proposal legalizing betting on sports events?*

<b>Response</b>	<b>Percent (n=1000)</b>
Favor	63%
<i>Strongly favor</i>	36%
<i>Somewhat favor</i>	27%
Oppose	33%
<i>Somewhat oppose</i>	11%
<i>Strongly oppose</i>	22%
Other/don't know	4%

**Table 9. Recreational Marijuana**

*Do you support or oppose the legalization of recreational marijuana if it is taxed and regulated like alcohol?*

<b>Response</b>	<b>Percent (n=1000)</b>
Favor	66%
<i>Strongly favor</i>	49%
<i>Somewhat favor</i>	17%
Oppose	32%
<i>Somewhat oppose</i>	5%
<i>Strongly oppose</i>	27%
Other/don't know	2%

**Table 10. Gas Tax**

*Would you favor or oppose a proposal to raise the state gasoline tax to fund improvements to Illinois highways, roads, and bridges?*

<b>Response</b>	<b>Percent (n=1000)</b>
Favor	37%
<i>Strongly favor</i>	17%
<i>Somewhat favor</i>	20%
Oppose	61%
<i>Somewhat oppose</i>	14%
<i>Strongly oppose</i>	46%
Other/don't know	2%

## Demographic Crosstabs

**Table 11. Graduated Income Tax by Area**

	Chicago City	Chicago Suburbs	Downstate
Favor	74%	68%	60%
Oppose	25%	31%	37%
Other/don't know	2%	2%	3%

**Table 12. Graduated Income Tax by Party**

	Democrat	Independent	Republican
Favor	88%	65%	43%
Oppose	10%	31%	55%
Other/don't know	1%	4%	2%

**Table 13. Millionaire's Tax by Area**

	Chicago City	Chicago Suburbs	Downstate
Favor	75%	71%	70%
Oppose	24%	27%	29%
Other/don't know	2%	2%	1%

**Table 14. Millionaire's Tax by Party**

	Democrat	Independent	Republican
Favor	90%	69%	51%
Oppose	9%	27%	47%
Other/don't know	1%	4%	2%

**Table 15. Service Tax by Area**

	Chicago City	Chicago Suburbs	Downstate
Favor	41%	34%	36%
Oppose	56%	63%	60%
Other/don't know	3%	3%	4%

**Table 16. Service Tax by Party**

	Democrat	Independent	Republican
Favor	47%	29%	30%
Oppose	50%	67%	66%
Other/don't know	2%	5%	4%

**Table 17. Tax Retirement Income by Area**

	Chicago City	Chicago Suburbs	Downstate
Favor	29%	23%	18%
Oppose	67%	73%	78%
Other/don't know	5%	4%	4%

**Table 18. Tax Retirement Income by Party**

	Democrat	Independent	Republican
Favor	29%	18%	18%
Oppose	67%	77%	79%
Other/don't know	4%	5%	3%

**Table 19. Tax Retirement Income over \$100,000 by Area**

	Chicago City	Chicago Suburbs	Downstate
Favor	35%	36%	37%
Oppose	31%	35%	35%
Other/don't know	2%	2%	5%

**Table 20. Tax Retirement Income over \$100,000 by Party**

	Democrat	Independent	Republican
Favor	39%	37%	33%
Oppose	26%	37%	43%
Other/don't know	2%	3%	3%

**Table 21. Expand Gambling by Area**

	Chicago City	Chicago Suburbs	Downstate
Favor	65%	56%	54%
Oppose	34%	40%	43%
Other/don't know	2%	4%	2%

**Table 22. Expand Gambling by Party**

	Democrat	Independent	Republican
Favor	59%	54%	57%
Oppose	38%	43%	41%
Other/don't know	3%	3%	2%

**Table 23. Legalize Betting on Sports by Area**

	Chicago City	Chicago Suburbs	Downstate
Favor	72%	63%	57%
Oppose	26%	33%	37%
Other/don't know	2%	4%	6%

**Table 24. Legalize Betting on Sports by Party**

	Democrat	Independent	Republican
Favor	66%	59%	60%
Oppose	30%	36%	34%
Other/don't know	3%	5%	6%

**Table 25. Legalize Recreational Marijuana by Area**

	Chicago City	Chicago Suburbs	Downstate
Favor	75%	67%	57%
Oppose	24%	31%	39%
Other/don't know	2%	2%	3%

**Table 26. Legalize Recreational Marijuana by Party**

	Democrat	Independent	Republican
Favor	79%	65%	49%
Oppose	20%	32%	48%
Other/don't know	1%	3%	3%

**Table 27. Gas Tax by Area**

	Chicago City	Chicago Suburbs	Downstate
Favor	52%	34%	33%
Oppose	46%	64%	65%
Other/don't know	3%	3%	2%

**Table 28. Gas Tax by Party**

	Democrat	Independent	Republican
Favor	50%	32%	26%
Oppose	48%	66%	72%
Other/don't know	2%	2%	2%