

Polling, Media Discourse, and the Construction of Ignorance

Public Opinion Formation on the Bush Tax Cuts

by

Martha Crum

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July 22, 2010
Date

Dr. Janet Gornick
Chair of Examining Committee

July 22, 2010
Date

Dr. Philip Kasinitz
Executive Officer

Dr. Philip Kasinitz

Dr. Juan Battle

Dr. Robert Y. Shapiro (Columbia University)
Supervisory Committee

THE CITY UNIVERSITY OF NEW YORK

ABSTRACT

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Advisors: Dr. Janet Gornick, Dr. Robert Shapiro

The advent of polling brought anticipation of renewed government accountability as well as concerns that powerful interests would use the power of mass media to subvert public opinion's emancipatory potential. When early models of public opinion manipulation did not stand up to empirical scrutiny, its study took a decidedly technocratic turn. Critiques of public opinion today tend to be either so fundamental that they suggest its study is moot or so technical that it is difficult to see the larger substantive implications for public opinion formation. We know that public opinion on many issues is "irrational" in the sense that a more informed public would be, quite literally, a public of a different mind. At the same time, we know that mass media exerts a substantial influence over how the public thinks about issues.

In this case study of public opinion and the Bush tax cuts, I take a comprehensive and integrated look at public opinion formation in order to identify the multiple processes by which its emancipatory potential is suppressed. These processes include the news media's public opinion producing practices, its public opinion consuming practices, and its issue reporting practices. Rarely are these three dimensions of the public sphere analyzed together on a particular issue. I argue that the public was not as supportive of the tax cuts as conventional wisdom supposed; that ignorance dampened oppositional opinion; that values were more central

to opinion formation than self interest yet the unwillingness of the media to challenge the Bush administration's economic framing and its own propensity to frame the tax cuts as a political issue resulted in a severely curtailed media discourse, devoid of content or context on the tax policy itself. This socially constructed ignorance prevented people from being able to connect their policy preferences with their political values.

FOREWARD

As I write this forward, I read in *The New York Times* that an “epic fight is brewing over what Congress and President Obama should do about the expiring Bush tax cuts” (Herszenhorn 2010: A1). As a household that has benefitted substantially from the Bush tax cuts, I wonder, who are the many people with modest and even low incomes who would insist that my taxes not revert to their pre-Bush levels? What kinds of schools do their children attend? Are they safe from deteriorating bridges, levies and dams? Will their grandchildren be able to drink the tap water? What kinds of books will they find at their local library? Will *my* children be targets of hatred and crime for the privileges we have worked hard to provide?

Like many people who have acquired wealth, we like to think that we made ours the old fashioned way, as the saying goes, by earning it. Both my husband and I have been entrepreneurs at various stages in our lives, though it was his business that generated dozens and dozens of high paying jobs and contributed hefty sums to the United States Treasury. As a small business household, we are part and parcel of the iconography of capitalism that the Bush administration used to sell its massive tax restructuring. And it *is* true that we have worked very hard. But we also know that our own efforts are not the sole cause of our success. As the sociologist in the family, I see the invisible privileges of our time and social location—the advantages of being white, well educated, and from stable and loving homes. My husband, who experienced much more hardship in his youth, gives more weight to luck in his causal explanations.

When George W. Bush was initially elected on an anti-tax platform, I was struck that so many people seemed to find overtaxing the wealthy a problem. Academic research on income inequality, including Piketty and Saez’s landmark 2003 paper in the *Quarterly Journal of*

Economics, was percolating as the tax debate waxed and waned through its legislative peaks and valleys. But it seemed to take years for these dynamics to filter through to the popular press. Given the very nature of escalating income inequality in the U.S., it was numerically impossible for tax-cutting electoral zeal to be driven entirely by those who would benefit the most. Were those thrown the proverbial bone happy to see the big dogs run away with the filet? If so, I would be content with my good fortune, whatever its causes. But I was not convinced that this policy decision was one made by a fully informed public, notwithstanding that the public “voted” for it only indirectly. My doubt was rooted, not only in reason, but in what I perceived to be an extraordinarily impoverished public discourse around the tax cuts—a discourse that appeared to me to entirely miss the mark if we were to make a considered judgment about the best way to generate our “commonwealth”. It was the discursive process, more than the outcome itself, which was most problematic for me.

Yesterday’s *New York Times* made a few other points about the tax debate which echo the findings of my own work. First, David Herszenhorn, the reporter, observed that the issue of the expiration of the Bush tax cuts had received, to date, little public attention. He expects that to change as the December 31 deadline approaches. Second, Herszenhorn reports that the Democrats are divided on the issue of the tax cuts and quotes Senator Ron Wyden (D-OR), “This [the tax debate] is *code* for the role of the federal government, the debate over the size of government and the priorities of the nation” (emphasis mine) (2010: A1). It is one of my key conclusions from the analysis that follows that values played a key role in public opinion formation on tax matters but that values were masked, and information suppressed, in the tax policy discourse, by political and economic framing.

I hope Herszenhorn is correct and that the tax debate receives not only the attention it deserves, but the quality of discourse it needs. Such quality, I believe, would require both a reframing of the tax cuts and a heroic effort from political leaders and investigative journalists to educate the public and re-contextualize the issues. The work which follows suggests that these two efforts are interrelated.

I would like to thank, first, the Admissions Committee in CUNY's Sociology Department, for taking a risk on an older and nontraditional student, who entered with a vague and ill formed scholarship agenda.

I would like to thank my mentors along the way—Phil Kasinitz, Juan Battle, Barbara Katz Rothman, and Nick Freudenberg. In various ways, they helped to shape my agenda and gave me opportunities to work and contribute when my sanity depended upon it. They have also been patient with me. Becoming a grad student at a substantially different life stage than most has meant balancing academic life with raising two children, caring for elderly parents in precarious health, cultivating a marriage in the context of business building, managing the complexities of a materially more complicated life than is typical for most students, and continuing community leadership that was quite distinct from my academic work. Despite the considerable knowledge that sociologists have acquired about the structural inequalities embedded in the family and their consequences for women in the labor market, academic institutions continue to structure opportunities around the unencumbered individual. At various points in my graduate career I have been much encumbered! I thank my mentors for giving me a flexible timeline. My children, who are thriving, thank them too.

I would like to thank my committee chair, Janet Gornick and my outside reader, Bob Shapiro, from Columbia University, who as the sole public opinion scholar on my committee played a key role in guiding me. Janet and Bob have both been generous with their time, thorough with their guidance, constructive in their criticisms, and thoroughly a pleasure to work with.

I would like to thank Kim Cozzens, who patiently and thoughtfully coded manuscripts, and who encouraged me with her sense of humor and her intellectual integrity during what was, at times, a very tedious phase of the research.

I would like to thank my husband, Richard, and my children, Katherine and Thomas. They have all supported and sustained me, even as I have tried to do the same for them, through this long process. I would also like to thank my sister, Lizz, who has always been there for me, even when I made no sense.

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Chapter 1 WHAT THE BUSH TAX CUTS CAN TEACH US ABOUT PUBLIC OPINION

Public opinion scholarship has long been marked by tension between those who see public opinion as emancipatory and central to the project of self-rule and those who see it as a mechanism of managed democracy—one which elites use to strip the public sphere of its emancipatory potential.

The Rationalist Tradition

In the former camp are scholars who are heavily influenced by the Enlightenment concept of public opinion as the expression of the common will. Public opinion and the public interest are indistinguishable here and through its ability to hold democratic governments accountable to the public will, public opinion is perceived as essential to the historic project of asserting the dignity of the common man (Dewey [1922] 1983). Elizabeth Noelle-Neumann (1995) has argued that in this concept of public opinion, public opinion *is* rationality. Public opinion allows the best policy alternative to win, through the advancement of sensible arguments, made by well-informed citizens, making good judgments (p.43).

While this concept of public opinion long predated the quantification of opinion through survey research, early pollsters saw in their new technology the ability to strengthen democratic responsiveness. The inclusion of all adults in representative sampling techniques gave polls a populist authenticity lacking in prior forms of public opinion, which were more likely to be expressed by group leaders. The media's interest provided polls with visibility, presumably making it more difficult for government to ignore them. Thus, George Gallup, one of polling's "founding fathers," argued that polling provided a way to take the "pulse of democracy" (Gallup and Rae 1940).

One of the first, serious, empirically based challenges to the rationality assumption came from the work of Philip Converse. Converse (1964) argued that if coherent belief systems existed among the public, then public opinion data would exhibit logical constraints such that belief in one idea would be associated with belief in another logically related idea or attitude. Using survey data from multiple points in time in the late 1950s, Converse concluded that only a small politically knowledgeable elite exhibited any such ideological constraints. Most people, he observed, showed little consistency or logic in their opinions across time or across issues. In fact, most people exhibited patterns of opinion that could best be explained by randomness. Converse called these “non attitudes.”

Scholars in the rationalist tradition have responded to Converse’s non attitudes thesis by arguing that public opinion *at the aggregate level* is stable, responds to exogenous events, and moves in explicable patterns over time (Erikson, MacKuen, and Stimson 2002; Newport 2004; Page and Shapiro 1992; Shapiro and Bloch-Elkon 2008) or that individuals use cues to arrive at reasonable answers, even in the absence of information (Sniderman, Brody, and Tetlock 1991). This does not mean there is no elite manipulation of public opinion or instrumental distortion. Prominent scholars in the rationalist tradition have argued that there are many “issue publics.” In some cases, the data do suggest a rational public opinion or a worthy independent variable for policy decisions. In other cases, the opinion data might better be described as the dependent variable of elites’ attempts to mold opinion to its own interests (Jacobs and Shapiro 2008; Shapiro and Bloch-Elkon 2008).

Scholars have identified a number of mechanisms which can introduce fluctuations, distortion, and bias into public opinion. For example, agenda setting by the media can inflate the perceived importance of issues (McCombs and Shaw 1972; 1993). Through this agenda setting,

media consumers are “primed” to evaluate political leaders in the context of the inflated issues, which can be more or less favorable to those leaders (Iyengar et al. 1984; Miller and Krosnick 1996). And political ignorance—literally, not knowing about key political processes, institutions and players¹—has been shown to introduce systematic bias, or “irrationality” into survey measurements of the public’s policy preferences across a variety of policy domains (Althaus 1998b; Bartels 2008; Delli Carpini and Keeter 1996; Gilens 2001). Irrationality in this sense is defined as a discrepancy between what public opinion is on a given issue, as measured through a poll, and what it *would be* under the assumption of a fully informed public, as gauged through either modeling or survey experiments in which information is varied. Despite identifying cases where public opinion is irrational, these scholars are still firmly rooted in the rationalist tradition. Their very focus on “distortion” underscores the assumption of a theoretically undistorted public opinion. Therefore, public opinion *could* represent the public interest, even if it does not always do so.

Public Opinion’s Dark Side

The advent of the modern-day poll in the 1930s brought not only the optimism and faith of the George Gallups of the world, but also a darker, more sinister conceptualization of public opinion. More populist-oriented pollsters and scholars had emphasized two of the three most basic tenants of classical democracy: the common will, which they equated with measured public opinion (i.e., polls) and broad participation, which they saw representative survey techniques as enabling. However, the third tenant of classical democracy—rational and vigorous discussion in the public sphere—has been under-theorized in that tradition.

¹ This definition of ignorance is consistent with the knowledge effects literature in which survey respondents are typically asked a number of questions about political processes and figures. Points are accrued on the knowledge scale by correct answers. The scales are indifferent to the difference between not knowing and being misinformed. This distinction will be discussed in more detail in Chapter 4.

Early mass society theorists, who were concerned with increasing centralization of the public sphere discourse, conceptualized public opinion as the unholy trinity of mass media (at the time primarily radio, movies, advertising, and public relations); mass opinion (e.g. the results of representative surveys); and the machinery of polling (including new sampling technologies). They saw this public opinion triangle as providing ominous new opportunities for social control (Beniger 1987). However, early efforts to prove the media's powerful *persuasive* influence on public opinion met with limited success, in part because the "propaganda" model which drove the early empirical work was overly simplistic. The long reign of the "minimal media effects" thesis set in. While some scholars turned away from media influence, toward the role of interpersonal communication and social reference groups in establishing the meaning of media messages (Katz and Lazarsfeld 1955), others re-conceptualized the mechanisms of media effect. Todd Gitlen (1978), for example, argued that the finding of media's "minimal effects" is the media's effect. Arguing that the media's role was to maintain the status quo, not change it, he pointed to macro-level stability in public opinion data as evidence of the media's effectiveness in establishing hegemony. Like other grand theories in the critical theory tradition however, this argument is difficult to evaluate empirically (Katz 1987).

Despite some effort to maintain a broad view of public opinion as involving the relationship between media and opinion, the conceptualization of polls as public opinion, *sine qua non*, was on a rising tide. Herbert Blumer tried to beat back that tide as early as 1947 in his presidential address to the American Sociological Association. There, he admonished his colleagues for taking a "narrow operationalist position that public opinion consists of what public opinion polls poll" (Blumer 1948: 543). Blumer urged scholars to take a more functionalist position on public opinion—one that recognized the clash between groups in public

opinion formation. "I wish to note," he said, "that in *any realistic sense* public opinion consists of the pattern of the diverse views and positions on the issue *that come to the individuals who have to act in response to the public opinion*" (Blumer 1948: 545).

More recently, some public opinion scholars have seen the ascendancy of polls as an aspect of managed democracy. Susan Herbst (1993), for example, believes polling to be symptomatic of a trend toward greater rationalization of public opinion. Thus, polling is increasingly focused on the efficiency of the measurement process itself, rather than on locating or negotiating the values and norms of social and political life; on instrumental rather than substantive rationality. Quantification of opinion has shifted focus away from discursive vitality, burying the voice of the individual in the anonymity of the survey sample. In the broad sweep of historical forms of public opinion, Herbst sees polls as tame compared to riots, petitions, salons, revolutionary movements, and strikes which she believes they have largely replaced. Herbst also sees polling as playing a surveillance role, allowing government to monitor public feeling in order to better control it.

Benjamin Ginsberg (1986; 1989) has also argued that polling "domesticates" public opinion, transforming it from a behavioral to an attitudinal phenomenon and thereby making opinion "safer" for government. Another important effect of polls, Ginsberg observed, was to change public opinion from a property of groups to a property of individuals. While polling practitioners had lauded this development as the democratization of public opinion, Ginsberg saw in it a suppression of oppositional voices, as the public opinion representatives from unions, civil rights and other groups were de-legitimized compared to the opinions of nameless, representative samples. And, by changing public opinion from something that was voluntary and free to something that required external funding, polling privileged the opinions of the

uninformed masses to questions which were not of their own design over the more thoughtful, knowledgeable, and articulate voices of those representing group interests on questions directly relevant to them.

The Social Constructionist Perspective

The social constructionist perspective hovers across the emancipatory/social control divide. Scholars in this tradition see public opinion as an “epiphenomenon,” arising from and dependent upon specific discursive situations (Lipari 1999: 86-87). Public opinion, then, is more a function of the social and discursive environment than the psychological and cognitive one. A social constructionist perspective allows for the *possibility* of social control through discursive strategies, but it also allows for the possibility of rational discourse and emancipation.

Walter Lippmann ([1922] 1949), considered by some to be the original social constructivist public opinion scholar, believed that industrialization and the mass media had destroyed the conditions under which a rational public opinion was possible. People were no longer able to observe the “causes and effects” of the conditions that affected their lives, because those causal agents themselves were no longer local. The new mass media of radio, movies and advertising communicated in more symbolic and emotive ways than town halls and other pre-industrial forums. In the complex interdependent web of industrial life, people acted upon the real world based upon a “pseudo-environment” of mass-mediated image—what Lippmann called the symbols and stereotypes in their heads. Lippmann saw in these developments the potential for special interest domination, arguing that “he who captures the symbols by which public feeling is for the moment contained, controls by that much the approaches of public policy” (p.133).

Subsequent scholars have shown the importance of framing as a discursive strategy used by elites to capture the “symbols” of public sentiment. Despite early empirical work on framing coming out of the rational choice perspective (Kahneman and Tversky [1982] 2001), the larger framing literature underscores the contingent nature of public opinion, raising important questions about the existence of a *true* or unbiased public opinion (Edelman, 1993; Ferree, Gamson, Gerhards, and Rucht, 2002; Iyengar, Peters, and Kinder, 1982; Iyengar, 1991; see Tankard, 2001 for a review of the framing literature). As Edelman (1993) noted, a war might be seen as a noble crusade or an unjustified act of aggression, but whichever category lens is used will dictate how one views the public policy issues surrounding the war. Framing will privilege some types of information and obscure others, so the extent to which public opinion is rational depends upon the effect the repressed information might have on opinion. Elites try to frame issues in such a way as to suppress inconvenient information and privilege their own policy preferences. Edelman argues that “category mistakes” are used to mislead people about the origin, effects, and scale of a given problem, leading to distorted policy alternatives. The power of these category mistakes, according to Edelman, is that they are so invisible that the misconstrued cause and effect relationships prompted by the category error appear to be both objective and obvious.

Justin Lewis (2001) has argued that polling results themselves are important cultural texts and how they are integrated into elite discourse can push the meaning of public opinion left or right on the political spectrum. Thus it is not just the polling results themselves that help to establish their meaning, but the discourse around them, which Lewis equates with “cultural text.”

John Zaller (1992) helped to explain the attitude instability and contradictions that Converse observed by developing a micro-level model which incorporated discursive factors.

Thus, Zaller demonstrated how opinion fluctuations among individuals across time were a function of whatever “considerations” were in the mind of the survey respondent at the moment of the interview. Those considerations were influenced, in turn, not only by what elites were saying, but also by how much media coverage the elites were given, how much attention people were paying to the issue and by the strength of the individual’s partisan predispositions. Zaller then mapped patterns of opinion change at the aggregate level that reflected what would happen under various discursive scenarios. The implication of Zaller’s work is that (measured) public opinion on any given issue is a function of media coverage and elite discourse as much as any intrinsic attitudes the individual might bring to the table.

While many in the social constructivist tradition have emphasized public opinion’s malleability, Habermas, the prolific German theorist of the public sphere, has posited the discursive conditions under which true or undistorted public opinion can emerge. These are equal access to the public sphere for all and discourse free from domination, whether from the deliberate efforts of special interests to define truth or from ideological blinders of ideology (Habermas [1973] 1975). Thus, while firmly entrenched in the dialogic perspective of the social constructivist public opinion scholars, Habermas seeks a way for that perspective to lead back to the classical concept of democracy by incorporating the ideal conditions of discourse under which a justified consensus can emerge (McCarthy [1973] 1975). His discursive requirement that all can access the public sphere equally puts what we would now consider dominant and oppositional views on the same footing.

The Bush Tax Cuts: A Case Study of Public Opinion

In this case study of public opinion on the George W. Bush tax cuts (2001 and 2003), I take as my starting point that public opinion is indeed a function of discourse and that it is the

breadth and depth of that discourse, more than polling per se, that determines whether those polls serve emancipatory or manipulative ends. Further, one must evaluate discursive strategies, not only as they are manifest in media discourse, but also as they are reflected in the polling questions themselves. One must ask to what extent does the discourse flow from categories or frames that privilege the positions of those in power and help to maintain the inequalities of the status quo? Where does opposition lie within a body of polling data? How has that opposition been suppressed or brought to the fore through discursive polling strategies? And how have the results of polling and other representations of public opinion been incorporated into the media discourse?

To the extent that opposition is suppressed in public opinion, public opinion cannot effectively play its role of keeping government accountable. The evaluation of public opinion, then, cannot stop at polls, but must inevitably lead to evaluation of public discourses and public opinion practices. By understanding where and how oppositional opinion is suppressed, it is possible to locate the moments of greatest emancipatory potential.

The Bush tax cuts of 2001 and 2003 offer terrain that is neither so broad as to be impermeable to some of the traditional techniques of public opinion analysis, nor so narrow as to preclude seeing how multiple, interrelated mechanisms operate to suppress oppositional public opinion. Political scientists have shown that information matters when it comes to tax policy. Better informed citizens were more likely to have opposed the Bush tax cuts (Bartels 2005, 2008). The polling data will also reveal that people were remarkably uninformed about tax policy in general. If ignorance, or lack of knowledge, suppresses opposition, then how was that ignorance socially constructed? This is a question that has been lost between the disciplinary divide of political scientists, who have measured the *impact* of ignorance on public opinion, and

sociologists, who have tended to focus on elite opinion and its relationship to the social construction of *knowledge*.

What the Bush Tax Cuts Did

Major tax legislation passed by Congress and the George W. Bush administration in its first term reduced tax revenues, shifted the tax burden away from the wealthiest Americans and onto the middle class (U.S. Congress, Congressional Budget Office 2004) and by 2003, had helped to transform a 10-year projected surplus of \$5.6 trillion to a deficit of \$2.3 to \$4.6 trillion (Gale and Orzag 2003).² The tax distributional shift exacerbated a decades-long trend toward greater pretax income inequality in the United States, making the United States one of the most unequal countries of the industrialized West (Aaberge et al. 2002; Krugman 2002; Piketty and Saez 2003). While most industrialized countries had experienced increases in pretax income inequality; that inequality was mitigated in other industrialized countries by tax and other government transfers. The United States, it has been argued, does the least of all industrialized nations to limit the impact of economic inequality (Jencks 2002). In one study of 21 industrialized countries, tax and transfer policies reduced the Gini coefficient—a measure of income inequality—by an average of five points. In the United States however, tax and transfer policies reduced the Gini coefficient by only two points, whereas tax and transfer policies in some Scandinavian countries reduced income inequality by a full seven points (Checchi and Garcia-Penalosa 2008).

² The projections varied, based on assumptions of whether the tax cuts would expire on their sunset dates or be extended. Gale and Orzag decomposed the sources that contributed to the change in the baseline budget, estimating that the tax cuts contributed to 29% of the change. Other sources were changes in spending (30%) and changes in assumptions about the economy (42%).

These trends predated the George W. Bush administration. Between 1992 and 2000, for example, the average effective federal income tax rate paid by Americans increased 18 percent. For the 400 highest-income Americans however, the federal tax rate fell by 16 percent, while their average pretax annual incomes quadrupled from \$38.6 to \$174 million (Johnston 2003). The Bush tax cuts, in effect, continued to reshape the tax code to distribute income upward, with the steepest cuts reserved for those in the top tax bracket, those with unearned income, and those with near-term mortality and multimillion dollar estates. As David Cay Johnston (2003), formerly an investigative reporter for *The New York Times*, concluded after eight years of tax policy research, “The tax system now levies the poor, the middle class and even the upper middle class to subsidize the rich.” According to Johnson, the Reagan tax cuts of the 1980s set in motion, not a “trickle down” economy, but a “Niagara-up” one, which, under George W. Bush’s tax policies, reached full bloom (p. 2).

Scholarship on the Bush Tax Cuts

Few scholars have analyzed public opinion on the Bush tax cuts and, where they have, their focus has often been on estate tax repeal—just one element in the overall Bush tax cuts. Of those who have analyzed public opinion, it is often only to dismiss it as ill-informed and not particularly relevant compared to the movers and shakers within “Beltway” Washington where the real action was—that is to say, the lobbyists, advocacy groups, think tanks, Congressional Committees, staffers and political personalities who leave direct thumb prints on the legislative process.

Graetz and Shapiro (2005) argue, for example, that what enabled the repeal of the estate tax was the “grass-tops” strategy used by conservative Republican politicians and right-wing advocacy groups. The grass-tops strategy, as distinct from more conventional special interest

strategies and their deep-pocketed corporate constituencies, mobilized influential *local* leaders to put political pressure on their Washington representatives. While orchestrated nationally, these grass-tops were important local constituents and opinion leaders and often shared some personal connection, even if by five or six degrees of separation, to their elected official. Thus the grass-tops became the effective sources of public opinion for political leaders.

In Graetz and Shapiro's account, the public ambivalence and ignorance around tax cuts, evident in their cursory look at public opinion data, lulled the opposition into complacency and gave the Republicans "running room" to craft their tax-cutting message in ways that provoked Americans' fundamental notions about fairness. In this case, the tax cut advocates used public opinion instrumentally—to both understand the type of rhetoric that motivated anti-estate tax feeling and to generate "evidence" of such negative sentiment. In their search for public domain polling on the estate tax, up through the crucial tax-cutting year of 2003, Graetz and Shapiro found 31 nonpartisan polls, 20 Republican polls (nearly all of which focused exclusively on the estate tax) and only four polls by Democratic organizations and pollsters. They argue that the Republican investment in polling was not to measure the public's policy preferences in order to be more responsive to them, but to gather the information that would enable them to craft a discursive strategy aimed at shaping public preferences toward their own ends. Such information might include, for example, understanding the symbolic language that draws emotional responses, identifying the policy alternatives that draw the most ire, identifying arguments that would defuse people's objections to Republican proposed policy or neutralize their objections entirely. To Graetz and Shapiro, the weakness of opinion on the estate tax made it easier for Republicans to wield public opinion polls as weapons .

Larry Bartels (2008), of all the scholars looking at how the Bush tax cuts happened, analyzed public opinion most closely. He argues that Americans never supported the estate tax. A serious attempt at repeal nearly succeeded under Calvin Coolidge in the mid 1920s, stymied by an uncharacteristic Republican *proponent* of the estate tax who chaired the House Ways and Means Committee. After the Depression, the House was primarily in Democratic hands for the remainder of the century, until the Republican “take-over” of 1994. Thus, Bartels argues that it was control of key Congressional committees by elite Democrats (and the anomalous Republican), rather than public opinion, that resulted in the long reign of the estate tax.

But Bartels’ own work shows that public opinion on the broader Bush tax cuts was qualitatively quite different from public opinion on the estate tax (Bartels 2005; 2008). In the case of the tax-cutting legislation as a whole, Bartels argues that Americans did indeed support it, but that the more politically knowledgeable they were, the *less* likely they were to do so, all else being equal. However, Americans’ support of the tax cuts, according to Bartels, was inconsistent with their egalitarian values and their attitudes toward the tax burdens of the wealthiest Americans.

Why did Americans’ have internally inconsistent or “illogical” public opinion? Bartels posits that in this case, ignorance obscured the connections between people’s values and policy choices, resulting in “irrational” public opinion. Among the most egalitarian, for example, knowledge dramatically decreased the likelihood that they would support the tax cuts. Among the moderately egalitarian, knowledge had a similar effect, if not nearly as dramatic. Among the “nonegalitarian,”³ however, knowledge very slightly *increased* support for the tax cuts. The

³ These were defined as people who tended to *disagree* with statements such as “Our society should do whatever is necessary to make sure that everyone has an equal opportunity to succeed,” and *agree* with “The country would be better off if we worried less about how equal people are.”

public also perceived both that their own tax burden was too high and that the wealthy did not pay their fair share; yet only the former sentiment drove support for the tax cuts. Ignorance prevented people from connecting the dots between their values and tax policy, a reversal of sorts, of Thomas Frank's argument in *What's the Matter with Kansas?* (Frank 2004), that culturally conservative ideology prevents working class Americans from connecting the dots between their self-interest and tax policy.

Hacker and Pierson (2005) also argued that ignorance played a role in passage of the tax cuts. However, they question whether Americans were really supportive of the cuts in the first place. They argue that it was the genius of the Republican "stealth" legislative strategy to front load the more popular tax cuts while back-ending and disguising the most regressive code revisions, so that the more egregious cuts would slip unnoticed beneath the public opinion radar screen. Observing that a slim majority, and sometimes only a plurality, of Americans "approved" of the tax cut, on the typical "approve/disapprove" or "favor/oppose" single item question, they mined a broader array of tax-related questions and argued that the public was, in fact, to the left of the President's tax policies. It was ignorance of what was inside the tax-cutting bundle that interfered with a more accurate read of public opinion and helped create the illusion of majority support.

Complacency and ignorance, then, are common themes emerging from the few scholars who have explored public opinion on the tax cuts. These analyses of ignorance are firmly rooted in an empirical literature in political science on the effects of knowledge on public opinion. Scholars have shown that political knowledge—defined as knowing facts about key political institutions, processes and players—is more predictive of policy preferences than previously studied variables such as media use, media attention, issue attention, or education (Price and

Zaller 1993). Further, scholars have been able to measure the effects of political knowledge in multiple policy domains, modeling how aggregate opinion might change under varying knowledge assumptions (Althaus 1998b; Delli Carpini and Keeter 1996; Gilens 2001). These studies have shown a *tendency* for knowledge to shift aggregate level opinion toward a more tolerant or liberal position, even while interaction effects show that it can polarize opinion between specific groups. Ironically, scholarship on the effects of political knowledge on *presidential election outcomes* (as opposed to policy preferences) has shown that ignorance favored Democrats and incumbents, based on analysis of the six elections between 1972 and 1992 (Bartels 1996).

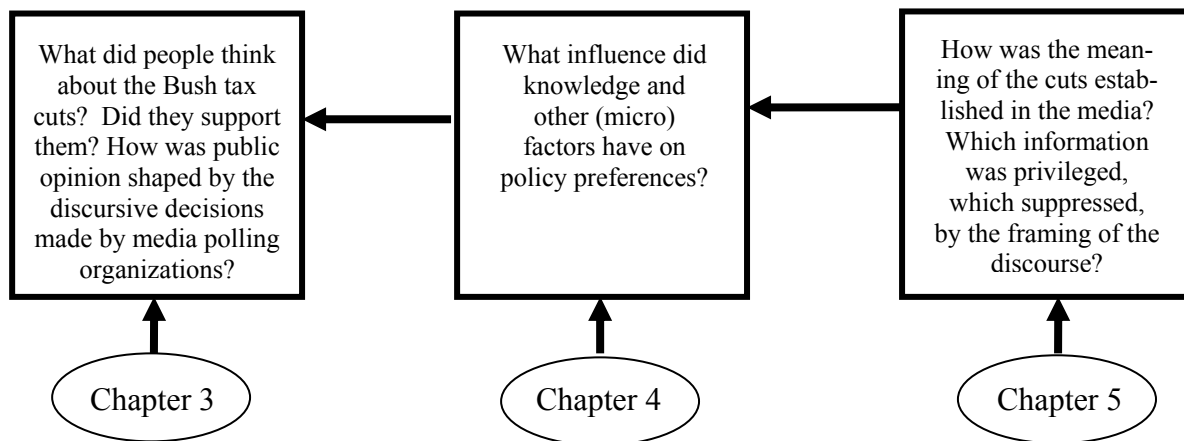
While the scholars who have written on the public opinion of the Bush tax cuts have all made important contributions, their work has focused more on the effects than the sources of ignorance. Their conclusions about the role of ignorance have reinforced the tendency to dismiss public opinion in favor of the study of the pathways of power. In this, they have followed Blumer's advice, restricting their study to those "who matter," that is, those with the *power to respond* to public opinion. Because sociology, as a field, has also more or less followed Blumer's advice, it now has a deep and distinguished literature on the social construction of knowledge (how powerful interests help to shape and establish what is revered as "fact" in a given culture), but a shallow literature on the social construction of ignorance (how powerful interests help to suppress the types of information that might create a more informed public and a more rigorous public sphere). By relegating public opinion to the more professionally oriented disciplines (Beniger 1987; Katz 1987), sociology has, in essence, helped to dampen the emancipatory potential of public opinion and to hamper the development of more meaningful interpretive

public opinion practices. When critics argued that meaning had given way to measurement, sociologists largely abandoned the project of public opinion.⁴

The Structure of the Project

Figure 1-1, below, maps the empirical analyses of this project to chapters. Before beginning my empirical analysis, however, I provide in Chapter 2 a broad historical overview of the income tax debate at key moments in U.S. history when the income tax was highly contested. Historical context was sorely lacking in media coverage of the Bush tax cuts and, despite some recurring themes, it is instructive to see just how different the Bush tax cut discourse was from tax discourses of the past. This chapter concludes with a more detailed look at what was in the Bush tax cut legislation—both the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) and the Jobs and Growth Tax Relief and Reconciliation Act of 2003 (JGTRRA).

Figure 1-1 The Social Construction of Public Opinion on the Bush Tax Cuts (Empirical Analyses)



The empirical analysis begins in Chapter 3 with an analysis of the aggregate level polling data produced by major news media organizations on the Bush tax cuts (see box on left in Figure 1-1). Aggregate level opposition to the Bush tax cuts, as measured by media polling organizations,

⁴ The exception here is public opinion on race and racism which has continued to flourish in sociology.

is my dependent variable and in this, and in the remaining chapters, I explore the various processes at work in shaping public opinion about the Bush tax cuts, including discursive limitations set by the pollsters themselves (Chapter 3), the impact of knowledge, ideology and self-interest on opposition (Chapter 4), and the way in which media framing processes helped to generate the very policy ignorance we see helping to shape opinion (Chapter 5).

At the height of the Bush tax cut debate, I was struck that the American public seemed to be supporting a policy that would shift the tax burden away from the wealthiest Americans and onto the middle class at a time when scholarship was just beginning to document the extent of the middle class siege. This, it seemed to me, went against the grain of American political culture. Yet, conventional wisdom and scholarship suggested that Americans supported the cuts, even if some qualified that support as weak. I was surprised at what a detailed analysis of the public opinion data revealed. While it is true that more than half of the population “favored” the Bush tax cuts when their only other choice was to oppose it, I argue in Chapter 3 that interpreting those data as “support” for the tax cuts is narrow, misleading, symptomatic of the dismal state of current polling, and contributes to the suppression of oppositional opinion and the constriction of discourse in the public sphere. Thus, Chapter 3 is devoted to providing a more nuanced read of public opinion, with a focus on how discursive limitations on questions can serve as a distorting mechanism. The data for this chapter come from a database compiled for this project from more than 1,000 tax-related questions asked by major media organizations and archived in the Roper’s *iPOLL* database from 2000 to 2005, a period encompassing the 2000 presidential campaign discourse on taxes, the discourse on the two major tax-cutting legislative acts of 2001 and 2003, and the Bush administration discourse on more fundamental tax reform in 2004 and 2005—an initiative that was officially shelved by the Bush administration in December of 2005.

In Chapter 4, I analyze public opinion *formation* about the tax cuts, with a particular emphasis on the roles of ideology, information, and self-interest. Here I rely primarily on data from the 2004 American National Election Study. In this chapter, I show that knowledge, cultural conservatism, and racial resentment all played a major role in suppressing opposition to the tax cuts and that information and ideology were much more influential in shaping public opinion than self-interest per se. This chapter also shows that the economic discourse in which the Bush administration increasingly wrapped its tax policy proposals was a highly ideological one—underscoring the subjective nature of the “dismal science.” Bush’s initial rationale for the cuts was one of fairness, but quickly turned to an economic stimulus argument once the economy soured. Yet, in 2004, perceptions of the health of the economy drove preferences for the tax cuts in the direction *opposite* what one might expect were people to believe in the supply-side economic theory that Bush articulated as his rationale for the cuts. This was in contrast to public opinion analyses conducted with data from Ronald Reagan’s presidency, when negative perceptions of the economy drove support for the tax cuts.

Having established the importance of knowledge in Chapter 4, Chapter 5 analyzes how “ignorance” was constructed in the media coverage of the Bush tax cuts. This analysis is based upon a random sample of transcripts from a six-year period (2000 to 2005) of broadcast and cable news programming (ABC, CBS, NBC, CNN, Fox) that referenced the tax cuts. What *could* people have known about the Bush tax cuts from the media’s coverage of them? Actual policy detail was scarce in mainstream broadcast or cable network coverage, despite the tax cuts dominating the Bush domestic agenda for much of his first term and being widely regarded as a litmus test of his political efficacy. While pre-election coverage of the proposed tax cuts was more likely to be framed as a social issue, that is, an issue of equity or fairness, post-election

coverage was more likely to be framed as an economic issue. With green ink turning to red on the federal budget, economic framing of the tax cuts continued to be dominant after Bush's inauguration and this muted claims that were more distributional in nature.

Another limitation on the tax policy discourse was the responsive rather than investigative nature of the media's coverage. For example, a large part of the coverage was triggered by events or people that were White House related, suggesting a high degree of coordination and control over the terms of the debate. While the media would include opposing voices in much of this coverage, it never fundamentally challenged the framing of the tax cuts as an economic issue despite controversy among economists on the effectiveness of taxes as a fiscal stimulus. The presentation of public opinion by the media was very mixed, sometimes being accurate and sophisticated and other times being superficial and misleading. It was rarely used to challenge Bush's policy position, though occasionally used to suggest Bush would have a hard time passing his legislation because of public opinion.

Finally, in Chapter 6, I summarize the multiple influences in the public opinion formation process, showing how they worked together to dampen oppositional opinion in the public sphere. In this concluding chapter, I also suggest polling and media practices that could expand rather than constrain public discourse.

John Dewey ([1927] 1984), Lippmann's contemporary, largely agreed with Lippmann's analysis of the problem of public opinion, but rejected Lippmann's solution, which was to turn away from public opinion as a guiding source for policy development in favor of the opinion of elite "experts." Arguing that "the world has suffered more from leaders and authorities than from the masses," Dewey argued that "*the* problem of the public" was to "[improve] ... the methods

and conditions of debate, discussion and persuasion” (p. 365). This analysis is dedicated toward that end.

Chapter 2 HISTORICAL DEVELOPMENT OF THE INCOME TAX

The United States has experienced heavy-handed tax cutting before George W. Bush. It has also experienced periods of rapidly growing income inequality. What makes the Bush tax cuts unique is the combination. During the original “Gilded Age,” there were repeated attempts to introduce an income tax targeted at the very wealthy as a salve to the highly regressive tax regime of tariffs and excise taxes. During our new gilded age, those who have accumulated great wealth have not seemed to attract the same hostility or tax retaliation as those who accumulated great wealth in the original Gilded Age. In fact, the increasing inequality of the past several decades met with, not “soak-the-rich” taxation as some have coined Progressive Era taxation, but with the reverse—repeated attempts to cut the highest income-tax marginal rates, to eliminate taxes on unearned income, to repeal the estate tax, and to abolish the income tax altogether in favor of a flat tax or consumption taxes. It is not history repeated; it is history reversed.

In this chapter, we will take a bird’s eye view of the development of the U.S. income tax, as a precursor to outlining the Bush tax cuts in more detail. The history of the income tax is not widely known—it is barely mentioned in U.S. history text books, is the subject of little scholarship, and was absent almost entirely from the media discourse surrounding the 2001 and 2003 cuts.

Taxation at the Birth of the Nation

Sociologists have long pointed to the symbiotic relationship between war, taxes and the state. Federal taxes were no exception to this rule, being levied at the birth of the new nation in order to pay the foreign debt accrued by the Continental Congress during the American Revolution. The Constitution provided the federal government with authority to levy indirect and

direct taxes, but the latter had severe restrictions, requiring that direct taxes be “apportioned among the several States” and be assessed “in Proportion to the Census.”⁵

Tax scholar W. Elliot Brownlee ([1996] 2004) has argued that the restriction on direct taxes had less to do with any philosophical disagreement with them and more to do with the federal government’s desire not to overstep its authority vis-à-vis the states and localities, both of which relied heavily on property taxes. Constitutional scholar Bruce Ackerman (1999) has argued that the restriction on direct taxes had nothing at all to do with a grand philosophy on taxation but was part of a compromise struck between the South, which argued for inclusion of slaves in assessing Congressional representation, and the North, which argued that if slaves were property, they should not be counted for the purpose of political representation. By requiring federally collected direct taxes to be proportional to states’ populations, the North at least had the satisfaction of knowing that the South would have to pay for the “three-fifths” additional representation their enslaved population entitled them to under the proposed terms of the Constitutional compromise. In this context, Ackerman argues that the ambiguity of the direct taxation language was an asset, allowing the Framers at the Philadelphia Convention to move past the issue of slavery which otherwise threatened to destroy the entire Constitutional effort.

Whatever the motivation, the Constitutional restriction on direct taxes helped shape the development of the U.S. tax system in the century to follow and still reverberates in tax reform discussion. While the federal government experimented with both indirect and direct taxes in the first several decades of its existence, the tariff, alone at first, and in combination with the excise tax from the Civil War on, proved to be the primary source of government revenues up until World War I.

⁵ See Article I, Sections 2 and 9 of the U.S. Constitution.

President George Washington signed the nation's first tariff act on July 4, 1789, establishing tariffs of 5 to 15 percent on most imports. Congress increased tariffs a year later, in August of 1790, at the recommendation of Alexander Hamilton, the first Secretary of the Treasury. Hamilton saw tariffs as an important policy instrument to protect and encourage the development of domestic industry as well as a way to raise funds, a view he argued in his "Report on Manufactures," provided to Congress in late 1791. Congress again raised tariffs on manufactured imports in March of 1792, but decreased tariffs on raw materials (Brownlee [1996] 2004).

Tariffs are taxes on imported and exported goods, generally established as a percentage of the value of goods. Because they are collected at the point of arrival or departure of the goods, they are less visible than an excise or sales tax, which are collected directly from the consumer at the point of sale. Despite being a regressive form of taxation, hitting the middle and working classes far harder than the affluent, tariffs did not rouse much opposition until the mid 19th century. Not only were they generally low in the period between 1789 and the 1850s, they were generally believed to benefit everyone by protecting emerging American industries, creating jobs and economic growth (Weisman 2002).

The nation's early forays into other forms of taxation were far less successful. In March of 1791, Congress passed a tax on liquor, establishing the first federal sales tax. The excise tax on distilled spirits was wildly unpopular among grain farmers on the frontier, where whisky was a mainstay of the economy. These predominantly poor farmers were "armed, aggressive, and self righteous" (Johnson 1999: 214). There was widespread refusal to pay the tax and, in 1794, rioting broke out in response to an attempt to prosecute tax evaders at the federal court house in Philadelphia. It took nearly 13,000 federal troops to quell the uprising. Hamilton was concerned

that if the federal government did not exercise its right to levy an excise tax it might lose that right, lest lack of precedence be interpreted as lack of federal authority (Brownlee [1996] 2004). New excise taxes were levied but were targeted narrowly at the wealthiest of Americans by limiting their scope to luxury items and services. Having established its right to tax consumption, the new government was cautious about how it exercised it.

The federal government's early attempt at direct taxation was equally disastrous. Anticipating war with France, Congress established a federal tax on property in 1798; assessed through the states on the basis of state population (as required by the Constitution). The tax was progressive; requiring higher tax rates on higher-valued property (houses, land, and large slave holdings). Once again, Pennsylvania was the site of taxpayer resistance. While assessment and tax collection proceeded relatively peacefully elsewhere, tax assessors in rural, northeastern Pennsylvania were met with resistance, mostly in the form of harassment, as they went from home to home, measuring windows. Incidents escalated; assessors were temporarily held by citizens; and a U.S. federal marshal was sent in. Some two dozen men were arrested and brought to a jail in Bethlehem, Pennsylvania. John Fries, a former captain in the Continental Army who had helped quell the Whiskey rebellion, was one of the ringleaders who led some 100 armed men to the jail house in Bethlehem and forced the release of the imprisoned protesters at gunpoint. Troops were then sent to capture Fries and others. With Federalists pushing to "make an example" of the rebels, they were tried and convicted of treason (after a mistrial) and sentenced to hang. Much to his fellow Federalists dismay, President John Adams pardoned the three rebels two days before the scheduled execution (Elsmere 1979; Newman 1995).

The history of the Fries tax rebellion is often written off as a series of unfortunate events originating in the misunderstanding of the largely German speaking farmers toward the English

speaking assessors, whose purpose had not been well communicated in more rural areas. This view stems in part from Adams' own assessment of the "the miserable Germans, as ignorant of our language as they were of our laws (Adams Family Papers, March 31, 1815, as quoted in Elsmere 1979). A more recent account of the rebellion sees continuity between the patriots of the American Revolution and the German protestors, many of whom had fought in that revolution. According to this view, the tax protesters sought to defend a concept of liberty that was wholly unresolved by independence from Britain. They saw themselves as defending their constitutional rights, including the right to a trial by their peers—a right which they felt had been violated by moving them to another county's jail (Newman 1995).

Tax historian W. Elliott Brownlee ([1996] 2004) has argued that the nation's early experience with both the excise and the direct, property tax was more important symbolically than pragmatically. While being important in terms of setting precedence, these taxes did little to raise revenue and were abolished by Jefferson as soon as the Federalists lost power. Tariffs were the primary source of federal revenue in the pre-Civil War era. Only during and immediately after the War of 1812, when foreign trade collapsed, did the federal government reinstitute excise taxes and direct, property taxes.

The Income Tax's Wartime Arrival (and Departure)

The first U.S. federal income tax was enacted in July of 1862 when Lincoln signed a comprehensive revenue bill in an attempt to raise critically needed funds for the war effort and to restore investor confidence in Union-issued debt.

The Civil War brought unprecedented government spending that could not be financed by debt and tariffs alone. Lincoln's Secretary of the Treasury, Salmon P. Chase, inherited a largely

empty Treasury and \$75 million in debt--a third of which was comprised of unfunded Treasury notes (Weisman 2002). Tariff rates had fluctuated widely in the decades preceding the war, as the sway of protectionist and free traders vacillated in Congress. The Tariff Act of 1846 established several schedules to which various rates applied—from 100 percent to duty-free. Irons, metals, wool, leather, paper, glass and wood had a 30 percent rate; the rate for cotton was 25 percent. Tariffs were lowered in 1857 but the tariff structure remained. Items that had been subject to a duty of 30 percent now paid a rate of 24 percent (Taussig 1894). With the onset of hostilities however, expenses rose sharply and imports, along with the tariff revenue that came with them, collapsed. Debt issued by the Union government was almost worthless in the bond markets, as few creditors had any confidence in the Union's ability to repay. With no central bank, Chase was dependent upon borrowing money from some 1600 independent state banks. These banks were also concerned about the government's creditworthiness and were reluctant to become its lender, particularly at the low rates the government demanded. Tax revenues were critical, not only because the government was cash strapped, but because the *ability* to raise revenue through taxes was key to the banks' confidence in the government's solvency. Thus the banks increasingly pressured the government to raise money through taxes (Weisman 2002).

The House Ways and Means Committee, which has sole authority for originating any revenue-raising legislation, at first discussed conventional revenue generating measures including an increase in the tariffs on tea, coffee, and sugar and in the excise taxes on whiskey, beer, and other items. The tax proposals quickly changed direction, however, in the expectation of strong populist reaction against having the poor bear the burden of financing the war through higher prices of every day goods.

Next, the Committee proposed raising \$30 million in property taxes. In the formative, more agrarian years of the nation, the property tax was perceived as progressive since most wealth was held in the form of property. Property was assessed by size, or dwellings—considered an even better indicator of wealth—by counts of windows or doors. By the Civil War, however, wealth was more diversified and the federal property tax proposal met with the objection that it would leave wealth in the form of stocks and bonds untouched. “I cannot go home,” said Republican Congressman Schuyler Colfax of Indiana, “and tell my constituents that I voted for a bill that would allow a man, a millionaire, who has put his entire property into stock, to be exempt from taxation, while a farmer who lives by his side must pay a tax” (Colfax as quoted in Ellis 1940: 226). Additionally, the property tax proposal was mired in the problem presented by the Constitutional requirement that federal direct taxes be apportioned among the states on the basis of their populations. Since wealth and population had grown considerably more unequal since the Framers conceived of the direct tax compromise, such a requirement pitted the affluent eastern states against the rapidly growing western states (Hill 1894).

It was to remedy such inequities that a tax on income from jobs and investments was proposed. While the property tax was clearly established by precedent as a direct tax, the income tax was relatively new, untested constitutionally, and therefore, more open to interpretation⁶. The bill that was sent to the House floor included a 3 percent tax on annual incomes above \$600, allowing a \$10 million reduction in the direct tax of \$30 million originally proposed as part of the war financing package. It passed in the House. In the meantime, the Senate Finance Committee had amended a tariff bill, sent to it by the House, by inclusion of an income tax of 5

⁶ A federal income tax had been proposed as a temporary measure during the War of 1812, but the war ended before it was seriously considered. However, income taxes, with low rates and high exemptions did exist in seven states by 1850. In addition, England had a history of using an income tax, particularly in time of war, though its use was controversial.

percent on annual incomes above \$1,000. In Conference Committee, the rate was negotiated and the final bill passed with a 3 percent tax rate on incomes above \$800. The tax was envisioned as temporary—to be based on 1861 incomes and paid by June 30 of 1862. Passage of the bill met with little public criticism (Ellis 1940). Congressional discourse focused on fairness and equity, and the income tax, adopted in opposition to the direct tax, appears to have been motivated by a concern that the rich pay their fair share of the financial war burden (Weisman 2002).

Once passed, the revenue bill languished in the Treasury Department. Secretary Chase saw the bill as unworkable. He doubted its Constitutional basis and believed that the revenue it would produce was not worth the expense of collecting it. So the income tax revenue of 1861 remained uncollected as the financial crisis—and the war itself—continued to deteriorate. Congress passed the Legal Tender Act in February of 1862, allowing the government to simply print paper money, before passing a second income tax bill. On July 1, 1862, Lincoln signed a broad-based revenue bill which included the nation's first progressive income tax. There were two rates: 3 percent on incomes above \$600 and 5 percent on incomes above \$10,000. The introduction of graduated rates proved to be more controversial than the income tax itself (Hill 1894). In addition to the new rate structure, the revenue bill privileged income from government bonds with a low rate of 1.5 percent, in an effort to make the Treasury Department's war bonds more attractive. It included a tax on inheritances and a stamp tax on some commercial papers.

While excise taxes had been targeted at luxury items in the past, the new income tax introduced the principle of progressive taxation in a more systematic way and established the Internal Revenue Bureau to put muscle into the collection effort. Income was broadly defined to include wages, salaries, property-related revenue, and investment income, but taxable income was also qualified as “net” income, establishing the principle of deductions for other national,

state and local taxes (and later business expenses). The income tax succeeded in driving out the direct tax, first through suspension of its assessment and then outright repeal. It did not, however, replace other taxes. Indeed, tariffs were raised every year during the war to the point where they nearly doubled the cost of many imports. Excise taxes, so unpopular in the early years of the nation, were nearly ubiquitous during the Civil War. The income tax was seen however, as a mechanism to ensure that the wealthiest Americans were not sheltered from the burden of financing the war.

Income tax rates were raised, lowered, and made flat (ungraduated) again during the course of the war and its immediate aftermath. While a crucial source of funding, the income tax never affected more than 10 percent of Union households during the 10 years before its repeal. During this time, it generated, on average, 20 percent of the annual federal revenue (or about \$376 million, cumulatively). For these reasons, it has been dubbed a “class tax” among some historians (Brownlee [1996] 2004).

Having been conceived as a temporary revenue measure to meet wartime financing needs, there was considerable pressure to drop the income tax at war’s end. Despite the government running a surplus after the war, the Commissioner of Internal Revenue recommended in 1869 that some of the government’s revenue needs be met by the income tax for reasons of economic justice. But the experience of the tax had helped to crystallize its opposition and votes tended to follow the geography of wealth rather than political party, *per se* (Hill 1894). The core of the discourse that would dominate the subsequent peace time introduction of the income tax developed in this period. For example, in arguing *not* to repeal the income tax, Senator John Sherman of Ohio argued, “We tax the tea, the coffee, the sugar, the spices the poor man uses. We tax every little thing that is imported from abroad, together with

the whiskey that makes him drunk and the beer that cheers him and the tobacco that consoles him. Everything that he consumes we call a luxury and tax it; yet we are afraid to touch the income of Mr. Astor. Is there any justice in that? Is there any propriety in it? Why, sir, the income tax is the only one that tends to equalize these burdens between the rich and the poor” (Sherman as quoted in Weisman 2002: 103).

Others argued that the tax was unfair because it rested too heavily on a small number of people, hit some states far worse than others, was intrusive, and provoked “perjury” by encouraging citizens to lie about their circumstances. Among the objections, too, was that the tax was unconstitutional; being a direct tax which therefore should be apportioned according to population, not wealth (Hill 1894). The tax was reauthorized in 1870 after several close votes and in greatly attenuated form. It had a 2.5 percent rate, an exemption of \$2000, and a two-year shelf life, at which point it expired.

Excise taxes were also largely phased out after the war, except for what we now know as “sin” taxes—taxes on the sale of liquor and tobacco—and taxes on some luxury goods. Tariff rates were reduced several times, but remained high compared to the pre-Civil War era. For the next forty years, the government raised revenue from tariffs to pay the war bond holders. The holders of the debt were largely the same wealthy American capitalists who had been subject to the income tax during the war, while middle and working class families contributed the bulk of the revenue raised through the tariff, which was used to pay back the wealthy investors (Weisman 2002). Thus, despite the introduction of a progressive income tax as an important source of funding during the war, it can hardly be said that the Civil War was financed through progressive taxation. Rather, Civil War debt became a powerful instrument for the enrichment of the wealthiest Americans (Ratner 1942).

The Peacetime Return of the Income Tax

By the turn of the century, the growing U.S. war machine (a peacetime navy and merchant marine, expansion of the military pension plan) created the need for greater revenue. However, the reintroduction of the income tax was fueled by the unprecedented but hugely lopsided growth in prosperity and the growing populist resentment over the vast fortunes accumulated in the postwar years. It was the need for social justice, more than the need for revenue, that led to the first peacetime federal income tax (Brownlee [1996] 2004).

The Civil War itself had created many new fortunes—particularly in railroads, iron, and finance. Between 1860 and 1865, the number of millionaires in New York City had tripled. Despite the erratic boom and bust cycle that set in after the war, these fortunes continued to grow, as did fortunes in coal, oil and merchandise. The magnitude of the new money in the decades following the war was unprecedented. Skilled workers' wages, however, grew modestly and erratically, while some farm incomes declined. In 1868, Cornelius Vanderbilt was the richest man in America, having made his fortune in steamships and rail. At \$40 million, the ratio of his worth to the median family income was 80,000 to 1. By 1912 he had been surpassed by John D. Rockefeller, reputedly the world's first billionaire, whose fortune outpaced the median family income by 1,250,000 to 1 (Phillips 2002: 38). Not only were these new fortunes large and visible; many of them were also built upon the power of monopolies and trusts. Americans' egalitarian sensibilities were awakened and their moral outrage created opportunity for Democrats and other parties to attack Republicans through tariff policies (Brownlee [1996] 2004; Weisman 2002). These, they said, provided huge subsidies to wealthy capitalists and artificially inflated the costs of basic goods such as clothing and farm equipment.

Shortly before the 1890 Congressional election, the Republican-controlled Congress, facing a quickly evaporating government surplus, passed the McKinley Tariff Act. This act increased tariffs to about 60 percent, their highest levels to that date. While the inevitable vote-getting negotiations in Congress resulted in exempting a few items (such as whiskey), the tariff was applied broadly and included such items as horse clippers, crockery, cabbages, potatoes, clothing and bricks. Although Republicans argued that the foreign manufacturers footed the tax bill while the protection afforded domestic manufacturers helped create jobs, many people thought otherwise. “Up Go the Prices Now; How the McKinley Tariff Taxes the Necessaries of Life” read a *New York Times* headline in October of 1890, which directly challenged Republican tariff orthodoxy. The *Times* argued that the tariffs hurt the poor, above everyone else:

Let the facts, which are multiplying every day, tell who it is that pays the onerous tariff taxes. They will answer that the American people pay these taxes and that the burden of them rests most heavily upon the poor, inasmuch as there are very few of the necessities of life the prices of which are not increasing on account of the McKinley tariff (The New York Times, October 21, 1890).

Income tax proposals had been introduced frequently in Congress in the years following the Civil War,⁷ but were invariably blocked by three states—New York, Pennsylvania and Massachusetts. These states had contributed 60 percent of the income tax revenue during and after the Civil War. There were also strong regional interests at work in tariff policy. Not only did the protectionist aspect of tariffs benefit the northern industrial states disproportionately, its revenues funded a generous military pension plan available only to former Union soldiers. By and large, the southern and western states carried the burden of tariff-inflated prices (especially on farm equipment) without the benefits of the tariff. Not surprisingly, it was these states that generally introduced income tax legislation.

⁷ One estimate is that income tax legislation was introduced at least 66 times between 1872 and 1894 (Weisman 2002:132). Baack and Ray (1985:608) count 14 different income tax bills in the House between 1873 and 1879.

The Labor Reform party had been one of the first to adopt an income tax platform in 1878, followed by the Northern Alliance which eventually became the Populist Party in 1892. With the popular uproar over the McKinley Act, the Democrats coalesced behind tariff reform (Baack and Ray 1985). The Populist Party—already a proponent of the income tax—grew in popularity among southern farmers. For the first time since the Civil War, Democrats won both Houses of Congress and the White House in 1892, making income tax legislation feasible.

It was William Jennings Bryan of Nebraska who drafted the income tax bill in 1893 that would eventually become law as an amendment to the Wilson Gorman Tariff Act the following year. House Ways and Means Chairman, William Wilson of West Virginia, was focused on tariff reform, which had been a central element of the party platform that had swept the Democrats into power. Bryan, along with Benton McMillin of Tennessee, convinced the Ways and Means Subcommittee on Taxation to adopt his income tax legislation—a 2 percent tax on household incomes above \$4000 and on the *net* income (i.e., above operating and business expenses) of corporations, companies and for-profit associations. The bill was expected to affect fewer than 10 percent of households. In January of 1894, after heated floor debate in which New York Democrats aligned themselves with Republicans against the income tax, the House voted to attach the income tax bill to the tariff bill. While the tax was expected to raise \$75 million, the thrust of the House debate was on equity, not revenue. Bryan had investigated tax laws overseas, read the academic tax literature, and through the Ways and Means Committee, presented analyses using U.S. census data to show the extreme inequities in the distribution of wealth. Just what the “fair share” of the rich was in supporting the government became a central issue in the debate. Bryan argued that the rich benefitted disproportionately from government services. “Who is it most needs a navy? Is it the farmer who plods along behind the plow upon his farm, or is it

the man whose property is situated in some great seaport where it could be reached by an enemy's guns?" (Bryan quoted in Weisman 2002: 141).

Despite the bitter resistance and multiple objections to the income tax amendment in the House and Senate, tariff reform was much the larger issue. In the three months preceding the House decision to combine the bills, *The New York Times* carried 541 articles referencing the tariff, compared to 132 referencing the income tax. Between February 1, 1894 when the House passed the combined bill and July 3, when the Senate passed its version of the bill, the *Times* had 285 articles with "tariff" in the headline, of which 38 percent also referenced the income tax. Only 50 articles in that same time period had income tax in the headlines, 80 percent of which also discussed tariffs.

The tariff bill was controversial enough on its own terms. *The New York Times* reported that the House summarized its arguments and passed the bill, largely along party lines, on February 1 "in the presence of the largest audience ever gathered in the House of Representatives" (February 2, 1894). The House bill placed iron, coal, lumber, wool, and sugar on the duty-free list, in keeping with the Democrats' promise to remove tariffs on raw materials. Wilson estimated that the bill cut nearly \$14 million in taxes by placing over \$50 million worth of raw materials on the "free list," and cut an additional \$62 million in taxes on manufactured imports (*The New York Times*, August 15, 1894). When the bill went to the Senate's Finance Committee, it was amended to the point where it was barely recognizable. Many items were removed from the free list, though the tariff rates were reduced from the McKinley bill. The changes to the tariff structure and rates on sugar that came out of the Senate bill were especially advantageous to the sugar refining monopoly, known as the Sugar Trust.

In its totality, the Senate version of the bill, passed on July 3 and *not* subsequently amended in Conference, looked little like a tariff reform bill. President Cleveland (who refused to sign the bill) and Democrats in the House were furious. Democratic Senators defended themselves by saying the narrow Democratic majority in the Senate necessitated negotiating with individual Senators in order to pass the bill at all. They claimed that the House, which had a much larger Democratic majority, could more easily pass a “pure” partisan bill (*The New York Times*, July 21, 1894). While many of the House tariff reforms did not survive the special interest cauldron of the Senate, the income tax did, despite a valiant effort by New York’s Senator David Bennett Hill, a Democrat, to eliminate it. Hill attempted 23 amendments to reduce or eliminate the tax, which he called a dangerous idea, hailing from the “little squads of anarchists, communists and socialists” from across the Atlantic (Hill quoted in Ellis 1940: 238).

Amid growing resentment of the influence of powerful business interests in Congress, the income tax was seen as one way to try to redress the social injustice of the system of tariffs. As F.W. Taussig ([1892]1910), a contemporary authority on tariffs, wrote after passage of the Wilson Gorman Act,

The strong argument against the duty is that which bears against almost every indirect tax productive of a large revenue. To be productive, such taxes must be imposed on articles of wide consumption; and articles of wide consumption are always of the sort consumed proportionally more by the poor than by the rich. The tax is socially unjust...The conflict between sober counsels in favor of a productive revenue tax, and democratic impatience of a tax suspected of aggravating the unequal distribution of wealth, was emphasized by the income-tax proposal. ...Levied as it is only on incomes of over \$4,000 a year, it is a tax on the well-to-do alone, and, so far as it goes, is an attempt to moderate the unequal distribution of wealth (p. 189).

Even in its day (i.e., before revisionist historians), the income tax was positioned by some as a measure to keep the masses at bay, while the weight of the yoke they carried was still predominantly comprised of consumption taxes. The income tax, however, was short lived as it

was struck down by the Supreme Court the following year in *Pollock v. Farmers' Loan & Trust Company* (157 U.S. 429 [1895]).

The Income Tax and the Supreme Court

The legal challenges to the income tax began almost as soon as the Wilson Gorman Bill became law in August of 1894. Indeed, some say that expectations of a Supreme Court ruling against the tax helped eased the fear of senators who otherwise might have been uncomfortable with the income tax amendment (Weisman 2002).

Legal challenges to federal authority to tax were not new. As previously stated, the initial Constitutional amendment giving the federal government such authority was ambiguous in its details, as a result of the 3/5ths compromise over slavery. The ambiguity was over what constituted direct versus indirect taxes, since the former could only be assessed by the federal government in proportion to population. Further, the principle of apportionment conflicted with the Constitutional principle of tax uniformity established in the same amendment. The issue of direct taxation had been challenged in the Courts as early as 1796 in *Hylton v. United States* (3 U.S. 171 [1796]), a case which challenged the federal government's right to establish a luxury tax on carriages. The case was highly politicized in its day as a Republican challenge to the Federalists building of a strong national government (Ackerman 1999).

The Court ruled in favor of the government. According to Constitutional scholar Bruce Ackerman (1999), the ruling explicitly acknowledged the origin of the apportionment principle as a compromise over slavery and claimed that as a principle in and of itself, it could not be justified, thus “vindicat[ing] the principle that taxpayers were now part of a national political community, whose just contributions to the polity did not depend upon the particular state in

which they happened to live” (p. 23). The ruling however, did not specifically define the categories of taxation that should be considered direct taxes beyond property taxes.

The narrow definition of “direct taxes” was upheld in 1881 in *Springer v. United States* (102 U.S. 586 [1881]), a case in which the Civil War income tax was challenged on the basis of the apportionment clause by William Springer, a wealthy attorney who had refused to pay his taxes and subsequently had his property sold by the federal government. The Court’s ruling again explained the history of the direct tax clauses, with the Court arguing that their purpose had nothing to do with the principles of taxation. After consulting the writings of both Alexander Hamilton and James Madison on taxation, the Justices unanimously ruled that “direct taxes, within the meaning of the constitution, are only capitation taxes, as expressed in that instrument, and taxes on real estate (Ackerman 1999: 28).

The challenge to the income tax in the Wilson Gorman bill came in the form of *Pollock v. Farmers’ Loan and Trust Company* (157 U.S. 429 [1895]), which started its legal journey as a lawsuit filed by Jason Pollock, an investor in the investment bank of Farmers’ Loan & Trust Company, in a New York federal district court to *prevent the company* from paying the new income tax. The original suit had the full cooperation of the company and was filed on behalf of other shareholders. In the Supreme Court hearing, the plaintiffs argued that there was clear court precedence for defining a direct tax as a poll tax or a property tax and that the income tax was neither. Those arguing on behalf of Pollock and the Farmers’ Trust claimed that that distinction was semantic. Since the profits that were being taxed derived from real estate, the income tax was, effectively, a property tax and was therefore a direct tax which, unless administered by the principle of apportionment, was unconstitutional. Other issues included the constitutionality of

taxing municipal bonds, treating stock corporations differently from mutual corporations, and establishing class-based law.

It took two decisions to settle the case. The first, in April of 1895, was a clear decision against taxes derived from property (on the grounds that these were indeed direct taxes) and against taxes on municipal bond income (on the grounds that this was intruding on the rights of the states). But on other issues, the court was divided (there were only eight justices sitting at the time of the decision, due to illness), leaving it anything but clear whether the entire law was to be judged unconstitutional or just specific elements of it (Weisman 2002).

After a request for a rehearing, a second ruling came in May which unambiguously ruled against the entire law. Those arguing in the majority said that the real property part of the law was integral to the law as a whole and thus a ruling against its constitutional validity was a ruling against the constitutional basis of the entire law. Beyond this fairly narrow technical ruling, some justices warned that there was a larger philosophical issue and that the prospect of having poor states enacting laws to take and redistribute wealth from the rich states was antithetical to the intent of the Framers. According to Ackerman (1999), the decision was a major Court error and broke with precedent. “Rather than cutting back the ‘direct tax’ clauses in light of the repeal of the three-fifths compromise, a five-to-four majority blew these clauses up to unprecedented proportions.... Rather than treating the ‘direct tax’ clause as a bargained-for anomaly, the Court transformed it into a driving engine of class war” (p. 28-29). Thus a decision that seemed to turn on a technicality of the Constitution hit a far deeper vein in the political values of the country. Weisman (2002), a journalist who has written on the history of taxation in the United States, described the court case as compelling because it “evoked great emotion [with] appeals to morality, justice, fairness, the future of democracy, the stability of the country and the question

of basic rights to privacy and private property in an evolving economy” (p.130). For the time being, the legislation was dead, but the sentiments which saw in the income tax more than a revenue generator carried it forward and eventually past the Court.

The Sixteenth Amendment

Between the demise of the 1894 income tax and its reintroduction in the 16th amendment to the Constitution (passed by Congress in 1909) there was a gradual increase in public, political and academic support for a more progressive form of taxation. William Jennings Bryan ran on the Democratic ticket for president in 1896 advocating for lower tariffs and reintroduction of the income tax among other populist reforms. While he was defeated by William McKinley, a staunch protectionist, the political tide began to turn after tariffs were increased yet again in 1897. At that point, even some producers argued that the tariff barrier was so high that Europeans could not make enough off their exports to be able to afford imported American products. Despite higher tariffs, tariff revenue declined as imports dwindled (Weisman 2002).

Teddy Roosevelt, who assumed the presidency upon McKinley’s assassination early in his second term, initially towed the traditional Republican line on trade and tariffs. He grew increasingly progressive in his politics, however, and in 1904, after his election to the presidency on a pro-tariff platform, he began tentatively to promote the idea of inheritance and income taxes. By the end of 1906, he was recommending to Congress that both a graduated inheritance tax and a graduated income tax be imposed by the national government “when our next system of taxation is revised” (*The New York Times*, December 5, 1906). Roosevelt thought that income tax legislation could be devised in such a way as to pass the Supreme Court, but if it couldn’t, he recommended a constitutional amendment. While his tone grew more progressive over time, he actually achieved nothing with respect to the income tax, being more advocate than activist

with respect to specific legislation. The income tax would have to await the administration of President William Howard Taft, who had been eager to tackle tariff reform as a member of Roosevelt's cabinet and made tariff reform the first test of his presidency.

Taft, largely considered to be an ineffectual president, was a protectionist but believed that tariff rates should be only as high as necessary to compensate for lower wages in Europe. He tried to walk a center line in the increasingly splintered Republican party—calling for both lower tariffs, pleasing the growing “insurgent” Republicans of the West, and standing fast on the need for protection, a core principle of the old guard eastern Republicans. He was not alone in believing that tariff rates had gotten out of control and far exceeded the equilibrium point. There was growing public discontent over tariffs and public opinion linked the strongly protectionist Dingley Act of 1897 to growth of the monopolistic trusts (Solvick 1963).

Upon his election, Taft called a special session of Congress to deal with tariff reform. The House acted speedily, passing the Payne bill, which, though disappointing many of the reformers, was considered an improvement over the Dingley Act by Taft (Solvick 1963). The bill then went to the Senate's Committee of Finance, led by Rhode Island Senator Nelson W. Aldrich, a near iconic figure of the Republican “old guard.” There it received more than six hundred amendments that destroyed the legislation's integrity as a reform bill. The bill met with outrage on the Senate floor, particularly from the western Republican insurgents. Aldrich managed to get it passed nonetheless. Taft then focused his efforts on brokering a bill that retained the best of both House and Senate versions while jettisoning the most egregious vestiges of special interests (Solvick 1963).

There was considerable pressure to attach an income tax waiver to the tariff bill. Advocates of a progressive income tax saw it as a much fairer way to raise revenue than the more regressive consumption-based taxes and there was general recognition that if tariff rates went down a new source of revenue would be needed. Congressional proponents of the tax felt that it could withstand a Supreme Court challenge, both because of a change in judiciary personnel and because of strong public opinion in support of the tax. They therefore wanted to attach an income tax rider to the tariff reform bill and pro-tariff senators thought they might actually have the votes to pass it (Weisman 2002).

Taft had concerns about the income tax, not on the merits, which he believed in, but on the politics of it. He believed that a Supreme Court challenge on the income tax issue put the Court in a Catch 22. If the Court reversed its decision on *Pollock v. Farmers' Loan and Trust Company*, a decision Taft himself thought to be wrong, it would reflect badly on the Court. If it upheld the decision, there would be a public uproar which would also tarnish the Court's reputation, which had been suffering of late in any event. Taft, who eventually served on the Supreme Court, did not want to damage the institution any further (Solvick 1963).

In lieu of the income tax, Taft substituted a corporation tax, telling Aldrich that "it was either the corporation tax or the income tax or no bill at all" (Taft quoted in Solvick 1963: 435). To some this appeared to be a last minute sleight of hand (Weisman 2002). Taft, however, believed that the corporate income tax would yield benefits beyond the revenue it generated because it would require federal inspection or corporate bookkeeping and would therefore ease the way to increased corporate regulation (Solvick 1963). And so the Payne-Aldrich Tariff Act was passed in 1909. With its passage the amendment route for an income tax was virtually closed and the only remaining path was as Constitutional amendment. A Congressional

resolution calling for a Constitutional amendment was subsequently passed by a huge margin (77 to 0, with 15 abstentions in the Senate and 318 to 14 in the House) but it was passed with the income tax advocates feeling politically outmaneuvered and pessimistic of its chances in the state by state campaign required by the Constitutional amendment process (Weisman 2002).

Despite the low expectations for the amendment, it was indeed ratified, and ratified rather easily compared to the income tax struggle of the 1890s. Some have argued that public opinion was more supportive than the entrenched interests that had for so long blocked the income tax in the House and Senate (Stanley 1993). Certainly during the ratification process, Democrats were the rising party, capturing in 1910 both the House and many state legislatures where the state by state battles ensued, and in 1912, the presidency. Others argued that special interests themselves had changed. Between 1879 and 1910, military expenditures, largely associated with rebuilding and expansion of the Navy as well as veterans' pension payments, increased from \$90.7 million to \$564.4 million, or from 34 percent of the federal budget to 81 percent (Baack and Ray 1985: 614). Not only did this program of spending create the need for revenue, making reducing tariffs difficult without compensatory revenue, it tended to benefit the states that had initially been so resistant to the income tax: Pennsylvania, New York, and Massachusetts, among others (Baack and Ray 1985).

Whatever the cause, the states fell in line between 1909 and 1913 when Wyoming became the 36th and last needed state to ratify the 16th Amendment. In October of that year, the Underwood-Simmons Tariff Act, with an income bill attached to it, was signed into law by President Wilson. The tax established a 1 percent rate on net incomes above \$3000 (with an additional \$1000 exemption for married couples) and an additional graduated rate from 1 to 6 percent for higher incomes beginning at \$20,000 and climbing to the top category of \$500,000

or more, at which point, the top rate of 7% applied. The bill also exempted interest income from state and local bonds and from up to \$20,000 in dividend income.

War, Growth in Spending, and Skyrocketing Rates

The establishment of the federal government's rite to levy an income tax came just in time for World War I. Until World War I, income tax was largely symbolic, contributing relatively little to government revenue and affecting roughly 2 percent of all households. Tariff and excise taxes continued to contribute approximately 90 percent of government revenue (Brownlee [1996] 2004). Wilson's program of U.S. preparedness, and later, entry into World War I put new and extraordinary demands on the federal budget. Whereas the Civil War had cost \$5 billion for both Union and Confederate sides, World War I would cost the United States alone \$50 billion. In addition, Wilson and Secretary of the Treasury William McAdoo were determined to use a lower ratio of loans to tax revenue in financing the war, convinced that the high debt financing of the Civil War had contributed to high rates of inflation following the war (Weisman 2002).

The federal budget ballooned from \$742 million in 1916 to nearly \$14 billion in 1918. More money was raised for World War I than had been spent by the federal government in all the years since 1791 (Weisman 2002: 329). Internal taxes, including the income tax, became increasingly important in the federal government's revenue mix. In the first of a series of wartime revenue acts, The Revenue Act of 1916 doubled the basic tax rate on personal income from 1 to 2 percent, increased the top marginal rate (from 7 to 15 percent) while redefining that bracket at a higher income level (\$2 million, compared to the previous \$500,000), and eliminated the exemption for dividend income, establishing what some would call "double" taxation on

distributed corporate profits. It reinstated the federal estate tax with graduated rates and established an excess profits tax on munitions manufacturers.

The Revenue Act of 1917 lowered exemptions, adding 5 million new taxpayers to the tax rolls. It again increased rates for both personal and corporate income and extended the excess profits tax from munitions manufacturers only to all businesses. By the time the last wartime revenue act was passed in 1918, the basic corporate income tax rate was up to 12 percent, the highest excess profits rate was 65 percent, and the highest marginal rate on personal income was 77 percent (on incomes more than \$1 million). The excess profits tax was particularly crucial to financing of the war, supplying about two-thirds of all federal tax revenues during the war (Brownlee [1996] 2004).

After the war, the Republicans came back into power and in three consecutive administrations presided over five tax cuts in which the war profits tax was eliminated, the excess profits tax was sharply curtailed, and personal and corporate income tax rates were sharply reduced. These cuts were facilitated by budget surpluses throughout the 1920s. By 1931 the top marginal income tax rate had been reduced to 25 percent, but that bracket had been lowered considerably, starting at incomes over \$100,000. Exemptions remained roughly consistent with wartime levels, so that the tax continued to affect only the higher-stratum income households. Congressional tax writing committees had firmly established the practice of writing tax expenditures or “loopholes,” so that the effective tax rates on many of these wealthier families were far lower than the established rates. While these changes made the tax code less progressive than it had been during the war, the top rate was still nearly four times higher than the top rate of the original 1913 code. More importantly, the shift from reliance on consumption taxes to reliance on the income tax was firmly established. While in the years immediately

preceding the war, the government relied almost exclusively on some type of consumption tax; postwar, the government's share of revenue coming from personal and corporate income taxes grew to nearly two-thirds by 1930 (Weisman 2002).

There are competing interpretations of the development of the income tax in the era leading up to and through World War I. To some, the development of the income tax was part of a wave of progressive reform which furthered the interests of democracy by establishing redistributive machinery that would ultimately enable greater social spending (Ratner 1942; Weisman 2002). On the more conservative side, some scholars saw the 16th Amendment as the unleashing of the beast of government spending, even if it would take some time for the beast to awaken to the lashings of special interests (Baack and Ray 1985; Higgs 1987). Finally, there are those that saw the development of the progressive income tax structure as symbolic—a means of keeping advocates of more fundamental change at bay (Stanley 1993)⁸.

Regardless of how the emergent income-based system of taxation compared to more radical alternatives that might have been and regardless of one's views on government spending, per se, there is no doubt that the machinery of the current U.S. system of taxation was established by the end of the first World War. And the income-based system of taxation that emerged was far more progressive than the consumption tax system that preceded it.

Steven Weisman (2002) has argued that the great tax debates of 1869 to 1920 hinged on competing definitions of fairness which were closely related to views on great wealth. In one view, it was fair and indeed just, to redress the unequal distribution of wealth in a free-market society through a graduated income tax and a tax on inherited wealth. In this view, the power

⁸ Mark Leff makes a similar argument about the expansion of the income tax by Roosevelt in the 1930s, in *The Limits of Symbolic Reform: The New Deal and Taxation* (Cambridge: Cambridge University Press, 1984).

represented by great wealth was a danger to democracy. It created a special interest that would overpower democratic forms of government, established aristocracies that made a farce of equal opportunity, and promoted social unrest. Progressive income taxes were the antidote, helping to tame these externalities of capitalism. The competing view of fairness was that it was not only fair, but vital to the nation's prosperity; that those who generated or earned great wealth be allowed to keep it. To do otherwise was to interfere with the engine of prosperity, causing it to sputter and die. Progressive income taxation here is seen as an unfair personal intrusion and as a poor policy choice. In subsequent chapters, we will hear echoes of this debate in the period from 2000 to 2005, but perhaps in no time since was the rhetoric as vivid as in the period of the income tax's formation.

The Growth of the Income Tax

The New Deal and World War II saw another expansion of the income tax—this time in the base as well as in the rates. (The practice of withholding was also institutionalized during World War II, which greatly increased the government's capacity to collect from an expanded tax base.) By 1940, the top marginal rate had already risen to 81 percent (on incomes over \$5 million) but the taxpaying base was only 7 percent. By 1944, the top rate was 94 percent on incomes above only \$200,000 and the taxpaying base was 64 percent. While these rates were driven once again by war time financing, the income tax remained a mass tax after the war and rates did not decline substantially until the Kennedy administration.

The Kennedy tax cuts were the first income tax cuts that were led by a Democratic administration and were also the first tax cuts in which the primary rationale was economic growth. Roughly two decades later Ronald Reagan would combine the economic stimulus and the fairness argument in his ambitious tax reform, which substantially lowered the highest

marginal tax rate while eliminating many of the deductions that made the effective top rate lower than the rate of record. By Reagan's era, the tax expenditures (tax breaks or subsidies) which had begun after World War I had proliferated to the point where they represented more than one-third of federal expenditures (Weisman 2002). Indeed, tax expenditures or the "porous" nature of the U.S. tax code had by this time become its most distinctive characteristic, distinguishing it from other systems of taxation among Western industrialized nations (Johnston 2003; Steinmo 1989).

After the Reagan reform, both George W. Bush and Clinton raised tax rates and, as special interests became ever more powerful on Capitol Hill, a host of tax expenditures crept back into the code, betraying the intent, if not the complete effect, of the Reagan reform.

As we shall see in the next chapter, taxes were not an especially high concern of the public when George H. Bush began to incorporate the right wing House Republican tax-cutting agenda into his presidential campaign. But Bush campaign operatives observed that tax cuts (particularly estate tax repeal) were always an applause winner on the Bush campaign trail, exciting the base like few other issues (Graetz and Shapiro 2005). Tax-cut dissent among Republican presidential candidates animated and amplified tax cut discourse in the primaries. Taxes dominated at least one of the Republican primary debates, causing ABC's George Stephanopoulos to characterize the debate as "The Tax Man Cometh" in the next morning's news (ABC January 11, 2000). Between Steve Forbes' proposal for a flat tax (and abolition of the IRS) and John McCain's criticism of Bush's tax plan as irresponsible in its size and unfair in its distribution, Bush's tax plan appeared positively centrist, when as we shall see, it was actually more radically right than the public wanted. After winning the primary, Bush campaigned heavily on his tax cut plan, and upon winning (by Supreme Court fiat, if not by the vote), made

tax cuts his number one legislative priority as well as a test of his ability to work in a bipartisan manner.

The Bush Tax Cuts

There were two major tax bills⁹ during the first Bush administration followed by a failed attempt to make a broader overhaul of the tax code a major initiative in the first year of Bush's second term. The first tax cut, The Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA), was passed as part of a budget reconciliation act in order to avoid the possibility of a Democratic filibuster which would have required a larger majority to overrule if the legislation had been considered outside the budget reconciliation process. While Bush had been advocating a \$1.6 trillion tax cut, which House Republicans eagerly promoted, the more fiscally conservative Senate ratcheted down the value of the overall package and the Conference version of EGTRRA that was passed by both Houses at the end of May and signed into law by Bush on June 7 was valued at \$1.35 trillion.

EGTRRA relied on a complicated schedule of phasing in benefits over a ten year period, with most benefits "sunsetting," or reverting to 2000 (pre-EGTRRA) levels, in 2011. This allowed the Bush administration to keep the cost of the tax cut within the dimensions of the budget (assuming realization of the projected surpluses), even though tax-cutting advocates fervently hoped, and subsequently tried, to pass new legislation which would eliminate the sunsets. These died at various stages of the legislative process.

⁹ A third bill, *The Job Creation and Worker Assistance Act of 2002*, provided tax incentives aimed at economic recovery after September 11th. It included accelerated depreciation on qualifying property (including computer software and certain transportation property), temporary extended unemployment assistance that states could opt into, and tax incentives for lower Manhattan. While considered a major tax bill by the Congressional Budget Office, this legislation did not affect income tax rates and received little coverage as "tax cuts" per se. It had virtually no presence in the major media tax discourse or in the tax-related polling literature and is therefore not included in this analysis.

EGTRRA's tax relief was touted as "across-the-board" tax relief—or tax cuts for everyone who paid taxes. Tax brackets and rates were reengineered; introducing a new 10 percent tax rate, lowering the higher rates by 3 percentage points, and dropping the top rate by 4.6 percentage points to 35 percent. The estate tax was repealed (again, in stages). Child credits, dependent care credits, and standard deductions for joint filers were all increased. The latter provided relief from the so-called "marriage penalty," which taxes married couples who both work at higher rates than if they both worked but were not married. EGTRRA provided very temporary relief from the Alternative Minimum Tax (AMT)¹⁰, which "sunset" in 2005. And it removed limitations on itemized deductions and personal exemptions for high-income filers. (See Table 2-1 for a summary of both EGTRRA and JCTRRA.)

Bush had initially campaigned on a tax rebate. The materialization of a large budget surplus was, he argued, evidence that the American government was over charging taxpayers. He warned of the dangers of leaving surpluses within easy reach of the "appropriators" and said the money should be refunded to taxpayers who would spend it more wisely than politicians in Washington. But before President-elect Bush took office in January of 2001, signs of a recession began to appear on the horizon. Bush adapted his tax-cutting rationale to the gloomier economic outlook and argued that the tax cuts were the right thing to do to stimulate the American economy. After passage of EGTRRA, he carried this argument forward into the deteriorating post 9/11 economy, arguing for acceleration of the tax cuts enacted under EGTRRA as well as new cuts targeted at the "investor class," members of whom would allegedly change their behavior in ways that would bolster the economy and benefit everyone if they were taxed more

¹⁰ This tax was introduced under Reagan to ensure that the wealthiest taxpayers did not 'eat up' their entire tax liability through deductions and tax shelters. It was never indexed to inflation, however, and so increasingly hits the upper tiers of the middle class. This is considered by most tax analysts to be a far bigger problem than child credits, marriage penalties or high rates because it essentially strips one's ability to claim any deductions, including well-established ones like mortgage interest.

Table 2-1 Highlights of the Economic Growth and Tax Relief Reconciliation Act of 2001 and the Jobs and Growth Tax Relief and Reconciliation Act of 2003

Benefits	2000 (pre-EGTRRA)	Highest Benefit in 2001-2010 time period*	Sunset Year	Effect of JGTRR
Rates/brackets (%)	15 28 31 36 39.6	10 15 25 28 33 35	2011	Accelerated phase in schedule.
Estate Tax Exemption	\$675,000	Repealed	2011	None
Child Credit	\$500	\$1000	2011	Accelerated phase in sched.
Dependent Care Credit	20 to 30% of eligible expenses, capped at \$2400 for 1 child; \$4800 for 2+	20 to 35% of eligible expenses, capped at \$3000 for 1 child; \$6000 for 2+	2011	None.
Standard Deduction for Joint Filers (% of single filers)	167	200	2011	Accelerated phase in sched.
Earned Income Tax Credit	Starting point for phasing out of EITC is indexed; ending point depends on number of children.	Starting and ending points are increased by \$3000.	2011	None.
Alternative Minimum Tax Exemption	\$33,750 for single filers; \$45,000 for joint filers	\$35,750 for single filers; \$49,000 for joint filers	2005	Increased exemptions for two-year period.
Limits on Itemized Deductions / Exemptions for High-Income Filers	A variety	None	2011	None.
Rate on Capital Gains	10/20% rates, depending upon earned income tax bracket.	No change.	2009 (JGTRRA)	Reduces rates to 5% (0 in 2008)/15%, depending on tax bracket.
Rate on Dividends	Ordinary rates.	No change.	2009 (JGTRRA)	5% (0 in 2008); 15% for other taxpayers, depending on tax bracket.
Tax Rebate	One time, 2001 rebate of up to \$600 for married joint filers, \$500 for head of household category and \$300 for single or married-filing-separately filers. Credit not refundable (e.g., had to have paid sufficient taxes to qualify for refund).			None.

*Since the provisions of EGTRRA, as modified by JGTRRA, are complex, with both phase-in schedules and sunsets, the 3rd column reflects the highest level benefit for a particular feature during the entire time affected by both pieces of legislation. For example, the estate tax exemption grows progressively from its starting point of \$675,000 until in the year 2010, and only for that year, it is repealed completely. In 2011, it reverts back to the 2000 level.

Table adapted from Table 1 in U.S. Congress, The Congressional Budget Office, *Effective Federal Tax Rates Under Current Law, 2001 to 2014*, August 2004.

lightly. Bush also employed a “fairness” argument to support his proposal to drop taxes on dividend income entirely, reasoning that dividend income had already been taxed as corporate profits and it should not be taxed again as personal income. While Bush lost his bid for dropping taxes on dividend income entirely, the 2003 tax cut enacted through the Jobs and Growth Tax Relief Reconciliation Act of 2003 (JGTRRA) included cuts in both capital gains and dividend income tax rates, as well as an accelerated calendar for phasing in the EGTRRA rate reductions.

At face value (which Republicans relied upon heavily in their arguments), the tax cuts seemed to have something for everyone. Certainly the most easily understood benefits were the rebates and the rate reductions, while the benefits that most clearly telegraphed “family values” were the increases in the child and dependent care credits and the marriage penalty relief. In a public relations campaign aimed at selling the plan to the American public, the White House recruited a handful of “tax families” who toured key states with Bush.¹¹ Even when not personally present to laud the tax cuts, the administration used these families to demonstrate how much would be saved through the various tax cut provisions. The features on display were rebates, rate reductions, child care credits, and increased exemptions for working couples. Conspicuously absent from the Bush “tax families” was anyone who benefited from the provisions of the 2001 legislation most likely to exacerbate inequality: repeal of the estate tax, increases in the maximum contribution to IRAs and 401k plan, and changes to some college-savings plans (Kaplan 2003). One of the highest-income tax families on display in 2003 was the Balsarottis, a childless couple who, together, earned \$100,000 in 2002. The Balsarottis had an estimated tax bill of \$16,900; the White House estimated that they would trim that bill by \$2,600

¹¹ The Bush administration especially targeted states where Republican Congressional votes were in question, using the public relations campaign to build grass roots support for the tax bill that could then be wielded in future state level primary elections to replace recalcitrant Republicans with those more willing to tow the party line. This strategy is explored more fully in Jacob Hacker and Paul Pierson’s book, *Off Center: The Republican Revolution and the Erosion of American Democracy*.

if the new tax passage (of 2003) passed (Toedtman 2003). At face value, \$2,600 seems like a nice cut—substantial, but not egregious. What is less clear is the extent to which the Balsarottis symbolized affluence and helped to curtail the impression that the rich were taking the lion’s share of the tax cuts home. “Rich” is in the eye of the beholder. According to a 2005 New York Times/CBS poll (March 2005), roughly half of Americans thought that a family of four was “rich” before they reached annual income of \$200,000 (with roughly another 25 percent thinking the magic number was south of \$300,000). The Balsarotti’s affluence (their income did indeed put them in the top decile of American households) may have underplayed the magnitude of the tax savings enjoyed by the richest 1 percent of the population, who took 40 percent of the tax savings from the 2001 bill alone. The 2003 legislation, under which the Balsarottis tax savings were calculated, resulted in average tax savings of \$100,000 for each of the nation’s 184,000 millionaire households (Hacker and Pierson 2005: 46). There were none of these millionaire households in Bush’s tax families.

While Republicans promoted the tax cuts as both fair (because they cut taxes “across-the-board”) and effective (because they would stimulate the economy), evidence mounted over Bush’s first term that they were neither. Evidence about the effects of tax cuts on the economy is nearly always disputed, being more ideological than economists would lead us to believe. Evidence about the distributional effects of the tax cuts was less open to interpretation. While some Democrats had long been referring to the Bush tax cuts as the “Leave No Millionaire Behind” legislation, the Congressional Budget Office confirmed the regressive nature of the cuts in a major analysis, released in August of 2004, under the directorship of Douglas Holtz-Eakin, formerly a senior economist in the Bush White House. According to this study, the tax burden for the top 1 percent of earners dropped from 22.2 percent to 20.1 percent while households in

the middle of the income distribution saw their tax burden increase. Effective tax rates for those in the top 1 percent dropped nearly 7 percentage points, while dropping only 1.5 percent for those in the lowest quintile (U.S. Congress, Congressional Budget Office 2004). The tax cuts also reduced the share of income taxes (personal and corporate) in total federal revenues and shifted the burden from corporate to personal income taxes within income tax revenues. Some have been more concerned with the magnitude of the cuts and their effect on the deficit, while others have been disturbed by the distributional aspects of the cuts and their effect on increasing income inequality. But as Jim Toedtman (2003), chief economics correspondent for *Newsday*, observed in the *Columbia Journalism Review* during the height of Congressional debate over the 2003 cuts, the stakes were huge.

The Bush tax proposal is big enough and the public issues it raises are important enough that it deserves better than he-said, she-said [media] coverage. The proposal has set off a classic philosophical tug-of-war over the proper role of government in a \$10 trillion economy. It reopens a historic debate that seemed settled nearly a century ago when angry populists pushed through the Sixteenth Amendment in 1913, establishing the essential progressive structure of the income tax as we know it today (p. 22).

In the next chapter, we will look more carefully, at what Americans thought of the Bush tax cuts.

Chapter 3 THE PHANTOM OF AMERICAN SUPPORT FOR BUSH'S TAX CUTS

In this chapter, I analyze the public opinion polling on the Bush tax cuts conducted from January of 2000 through 2005 by the major television news stations and news magazine weeklies (ABC, CBS, NBC, CNN, Fox News, *Newsweek*, and *Time*) to understand whether the Bush tax cuts were passed with the support of or in opposition to public opinion. I challenge previous analyses of these data which have concluded that Americans supported the tax cuts. I show how public opinion was not only measured, but also shaped, through the content of the questions pollsters chose to include on their surveys. I also identify some of the causes of seeming inconsistency in public opinion.

Data and Analytic Approach

In analyzing public support for the Bush tax cuts, I relied primarily upon polling results from the major media. Because my subsequent media content analysis is based upon the major broadcast and cable news networks, I wanted to understand how these networks constructed their own public opinion data as well as how they covered public opinion in the larger context of their Bush tax cut coverage. I have expanded the broadcast/cable news sources (ABC, CBS, NBC, Fox, CNN) used in the subsequent content analysis (Chapter 5) to include *Newsweek* and *Time*, as two important news magazines that also conduct their own polling. *Time*, as an occasional partner of CNN, was partially covered by the television polling definition. While there was no formal *Newsweek* partnership with any of the networks, its polls were sometimes picked up by television news. Thus the data set of polling questions and responses constructed for analysis here consists of tax-related survey questions from ABC/*Washington Post*, CBS/*New York Times*, NBC/*Wall Street Journal*, CNN/*USA Today*, Fox News, *Newsweek*, and *Time* from the period January 1, 2000 through December 15, 2005, shortly after tax reform was dropped from the

administration's list of priorities. Questions were obtained by searching the *i*POLL data archive at the University of Connecticut's Roper Center, where all the news organizations specified archive their data. *i*POLL is searchable at the question level and provides weighted aggregate responses as well as complete data sets in many cases. The *i*POLL archive was searched on "tax cuts" or "tax legislation" or "tax policy" or "taxes" with each of the survey organizations specified (ABC, CBS, NBC, CNN, Fox, *Newsweek*, *Time*) from 01/01/2000 to 12/15/2005. This initially resulted in 1387 "hits." Duplicates resulting from the Voter News Service organization (a consortium of news organizations that conducts election-day exit polling) and from media partnerships (e.g., CNN and *Time*) were removed. Of the remaining 1200 questions, an additional 152 were cut because, though meeting the search criteria, they were either exclusively about Social Security, Medicare, energy, or airport security taxes or other topics not germane to this analysis.¹² The remaining 1048 questions were used as the basis for understanding where the American public stood on the issue of the tax cuts.

Much of the analysis in this chapter is based on simple, descriptive statistics. Unless otherwise specified, throughout the analysis, the sample for any given question was Americans in the 48 contiguous states, aged 18 or older. All descriptive results use the producing organization's weights as reflected in the responses they provide *i*POLL. Question wording variations, both within and across survey organizations, were numerous if not always substantial. Whereas many analysts see wording variations as a problem (and indeed, discursive variations inhibit longitudinal analysis), I have tried to approach them as opportunities, using wording variations to illuminate the meaning of the polling data. Since these variations were not designed

¹² For example, "Have you heard or read about former President (Bill) Clinton granting a presidential pardon to Marc Rich, a businessman who has been in exile in Switzerland since being accused of rigging oil prices and avoiding taxes? Or "How much money per year, before taxes, would your wife/partner have to earn for you to consider not working or reducing your work schedule?... Less than \$30,000 per year, \$30,000 to under \$40,000..."

as controlled experiments, some may take issue with this approach. I have tried to *push* the data for meaning, while maintaining analytic rigor, and have disclosed full question wording of all polling data analyzed in this chapter in Appendix A, where that wording was not already disclosed, in full, on a graph, table or in the text. In so doing, I have tried to develop an interpretive practice that is replicable within the media themselves, where time and resource constraints prohibit experimental data on a large scale but where lots of polling data are available.

In order to better understand the impact of wording variation on levels of public opinion opposition, I conducted an aggregate level analysis, regressing the percent of the public who opposed the tax cuts on dummy variables created to capture question wording and sample definition variations. Using logistic regression, I was then able to model the change in aggregate level response (percent who opposed the tax cuts) that might be expected with a specific change in question wording. To some extent, this is a test of how “malleable” public opinion on the tax cuts was—that is, could opposition be suppressed through careful crafting of question wording? Because some of these wording variations also reflected actual nuances in policy proposals over time (e.g., approving the Bush tax cuts versus approving “extending” or “accelerating” the Bush tax cuts), this analysis also serves as a test of Hacker and Pierson’s thesis that the actual “crafting” of the legislation itself helped reduce opposition (Hacker and Pierson 2005).

Finally, because the authors of public opinion are, to a large extent, the pollsters who design questions asked of the public, the “opus” of questions asked by the media organizations was itself of interest. I analyzed the 1048 questions from *iPOLL*, focusing on the discursive characteristics of the questions. For example, was the question being asked essentially a “horse race” question in which the respondent was asked to rate a presidential candidate based on his

position on taxes or to evaluate how a candidate's tax position would affect his or her vote? Did the question present a thumbs up/thumbs down response option to the tax cuts with no detail other than the size or timeline of the cuts? Did the question include tax policy alternatives from which the respondent could choose? Did the question put the tax cuts in the context of economic policy? The questions were evaluated using 33 dichotomous coding variables (absence or presence of a discursive characteristic). Questions were first evaluated in Excel and the data were then imported to SPSS for ease of analysis. A complete list of coding criteria can be found in Appendix B.

The 1048 questions used in the discursive analysis represent 364 unique surveys. A complete list of these surveys can be found in Appendix C.

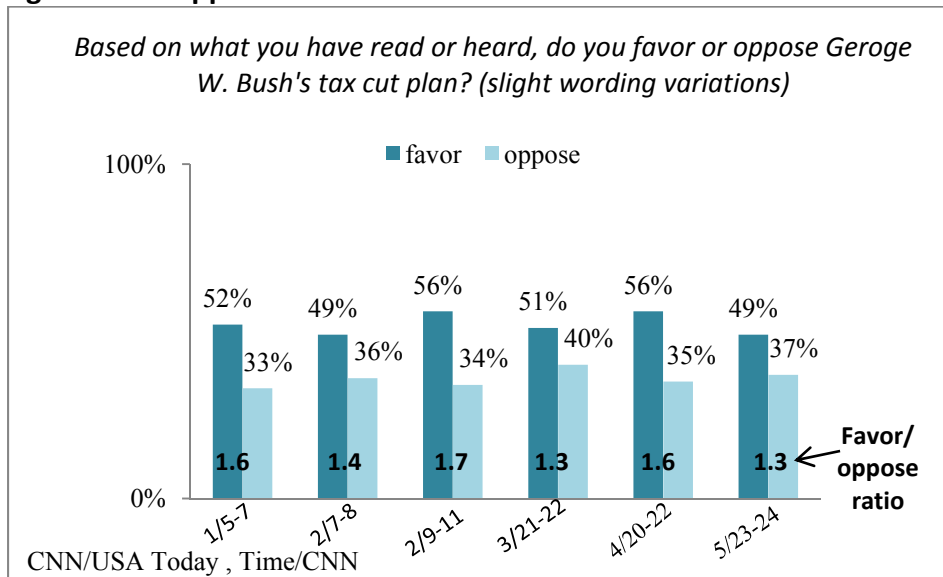
Did Americans Support the Bush Tax Cuts?

There is a common perception that if you really want a particular public opinion response, clever question wording can get you pretty close. While this probably overstates the case, there is ample evidence that question wording influences what gets measured as public opinion. And while sampling error is a favorite target of polling critics, it is arguably the murky and less measurable territory of non sampling error—question wording, choice of response options, question order, social desirability in answering, poor cognitive recall, and interview or administrative error—that presents the larger challenge. Of course, looking for sources of error in public opinion presupposes a “true opinion” from which to deviate. But widespread ignorance in domains such as tax policy creates tentative opinions at the individual level which are extremely sensitive to question context and framing. In turn, this creates public opinion instability and seeming contradictions at the aggregate level, causing some elites to dismiss

public opinion altogether as meaningless and uninformed. As Larry Bartels (2008) has noted, it is not always easy for the public to translate their values into specific policy implications.

Did Americans support the Bush tax cuts? If we look in the most obvious places—where pollsters asked the public quite directly if they supported the tax cuts—the answer would have to be yes, but by pluralities or slim majorities. That is to say, when asked whether they “favored or opposed” the first of Bush’s proposed tax cuts, with no reference to trade-offs or alternatives, between 49 percent and 56 percent of the American public favored them. The ratio of those favoring the tax cuts to those opposing them ranged from a low of 1.3 to a high of 1.7. Ergo, some would (and did) argue, that the American people supported the tax cuts. Less obvious in these results, was that sizeable minorities *opposed* the tax cuts and roughly 10 to 14 percent of Americans either did not answer the question or volunteered that they did not have an opinion (see Figure 3-1). Given the absence of an opportunity cost in the favor-or-oppose-the-tax-cut

Figure 3-1: Support for the Bush Tax Cuts in 2001



question (these questions did not reference trade-offs or alternatives), it is surprising that support was *as low* as it was. Further, presenting trade-offs or alternatives (even simple ones like “not

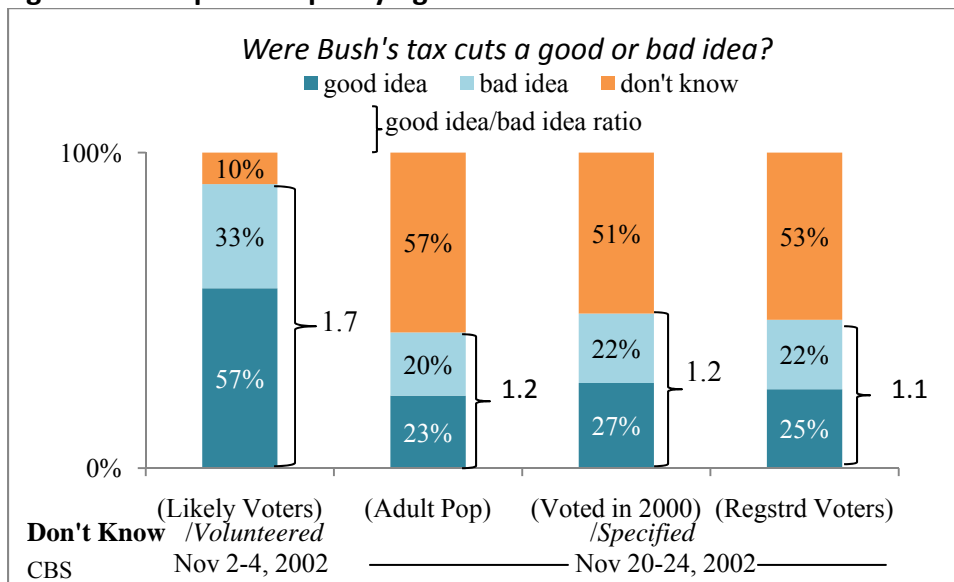
knowing”) dramatically reshaped public opinion, showing just how tenuous “majority support” was for the initial Bush tax cut plan.

In a poll taken November 2-4, 2002, more than a year after Bush’s first tax legislation was passed, CBS asked likely voters a retroactive evaluative question about the tax cuts: “Do you think the tax cuts passed by Congress and signed into law by President (George W.) Bush last year (2001) were a good idea or a bad idea?” This question was different from the CNN/USA questions from Figure 3-1 in that it was retroactive and referenced that the tax cuts had already been “passed by Congress and signed into law.” It also asked whether the tax cuts were a good idea or bad idea, rather than whether the respondent approved or disapproved of them. More importantly, the question was asked of *likely voters*, a population we might expect to be more informed, or at least more opinionated, than the general population. Despite these differences, the CBS question, asked over a year later than the CNN questions, produces a result in the same range. More than half (57 percent) of likely 2002 voters thought the tax cuts were a good idea and a third (33 percent) felt they were a bad idea, for a good-to-bad-idea ratio of 1.7. Like the most favorable of the CNN data, the public opinion that emerges from this polling result suggests that a solid majority of the public supports the tax cuts. The ratio of those who think the cuts a good idea compared to those who think them a bad idea is at the top range of the favor/oppose ratios in the CNN data collected prior to the legislation passing. In restricting the sample to likely voters in an election in which the Republicans did well, CBS may have inflated tax cut support in their November 2-4 poll. However, as we shall later see in an analysis of wording and sampling variation effects, this difference is unlikely to account for more than a few percentage points difference. As with the earlier favor/oppose questions, CBS did not offer an explicit “do not know” response in the November 2-4 poll; the 10 percent of respondents who

said they did not know or had no opinion on the matter had to volunteer that response to the interviewer.

A few weeks later, CBS asked a similar question, but this time added an explicit “do not know” option. (“In general, do you think those tax cuts (enacted in 2001) were a good idea, or a bad idea, or don’t you know enough about the tax cuts to say?”) Here, with a don’t-know option specified, less than one quarter (23 percent) of respondents thought the cuts were a good idea, with almost as many (20 percent) saying they were a bad idea (see Figure 3-2). Thus, when a don’t-know option is specified, public opinion on the tax cuts appears to be much more

Figure 3-2: Impact of Specifying “Don’t Know”



contentious, with a good-to-bad-idea ratio of less than 1.2 and the “majority opinion” being professed ignorance, or at minimum, indifference. The public opinion that emerges in this case looks quite different from the public opinion formed by the more traditional favor/oppose line of questioning. As evidence that this difference is not caused by the difference in the sample¹³, the responses from the November 20-24 survey are also shown by two groups which approximate

¹³ The earlier survey included only likely voters.

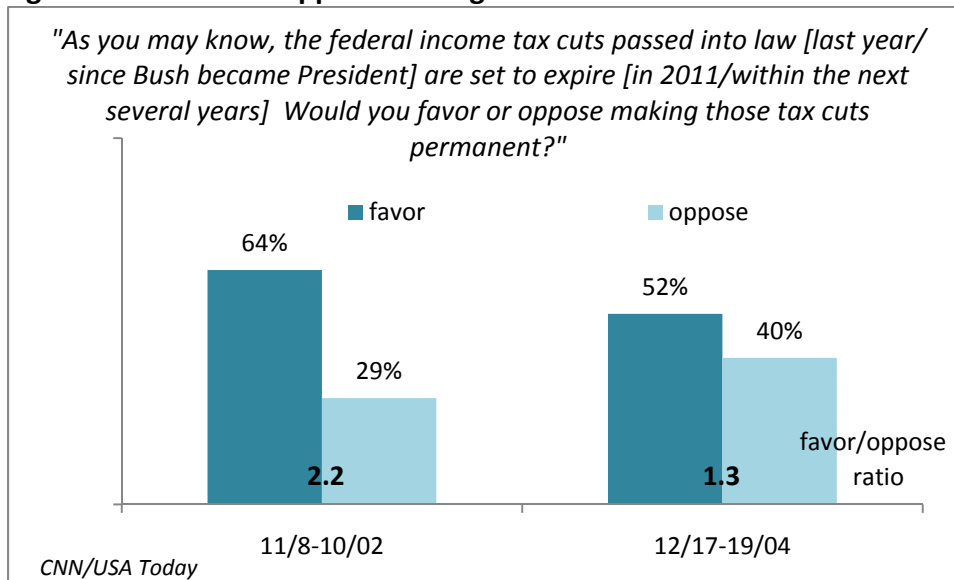
likely voter models: respondents who reported that they had voted in the 2000 election and voters who reported that they were currently registered. In both cases, there are slightly higher proportions of people who say they think the cuts were a good idea. However, the ratio of people reporting that the cuts were a good idea to those reporting they were a bad idea remains essentially constant at 1.2 for 2,000 voters and 1.1 for registered voters. Thus, the main finding that majority “support” for the tax cuts is an artifact of forcing people with no opinion into a pro or con position remains.

One could, of course, argue that opinion might have changed in the weeks between CBS’s two November 2002 polls. However, there was no major tax or economic-related event between these polls to support a change-in-opinion hypothesis. If anything, one might have thought that midterm elections which brought more Republicans to power would have had the opposite effect—that of shoring up support for the tax cuts. Rather, a seemingly minor and technical decision about specification of a don’t-know response option has dramatic effects on how we interpret public support for the tax cuts.

The favor/oppose question structure so favored by pollsters on policy issues also tends to overstate support when compared to questions with specific alternatives. Public opinion scholarship has shown a tendency toward affirmative responses with people being disinclined to “oppose” policy proposals (Moore 2008). Consider for example, the different interpretations of two questions on making the Bush tax cuts permanent. When CNN used the traditional favor/oppose structure to ask the public in November of 2002 if they approved of making the tax cuts permanent, the public appears to favor the tax cuts by better than two to one. Two years later, support had declined but majority public opinion still favored making the tax cuts permanent, with a favor/oppose ratio of 1.3 (see Figure 3-3). CBS also measured the public’s

support for making the tax cuts permanent in November of 2002. They provided two full responses: keep cutting taxes and make them permanent or stop cutting taxes and do not make

Figure 3-3: Favor or Oppose Making Cuts Permanent



them permanent. Though this question bundled continued tax cutting with making the tax cuts permanent, the responses show an extremely divided public over the wisdom of making the tax cuts permanent (essentially a one to one ratio of favoring/opposing making the tax cuts permanent) (see Figure 3-4).

Later in 2004 and 2005, CBS switched to a simpler question, but rather than asking whether the respondent favored or opposed making the tax cuts permanent, interviewers asked whether respondents thought they should be made permanent or *allowed to expire*. Here again, we see a much more divided public, with those favoring expiration outnumbering those favoring permanence until 2005 (see Figure 3-5). The margin favoring permanence is never as high as it is in the CNN question of December 2004. Support for making the tax cuts permanent is always highest when questions are unbounded, that is, when the ability to favor a proposal has no costs and no implicit alternatives. Support is attenuated when there is a specific alternative, even

Figure 3-4: Make Tax Cuts Permanent or Not?

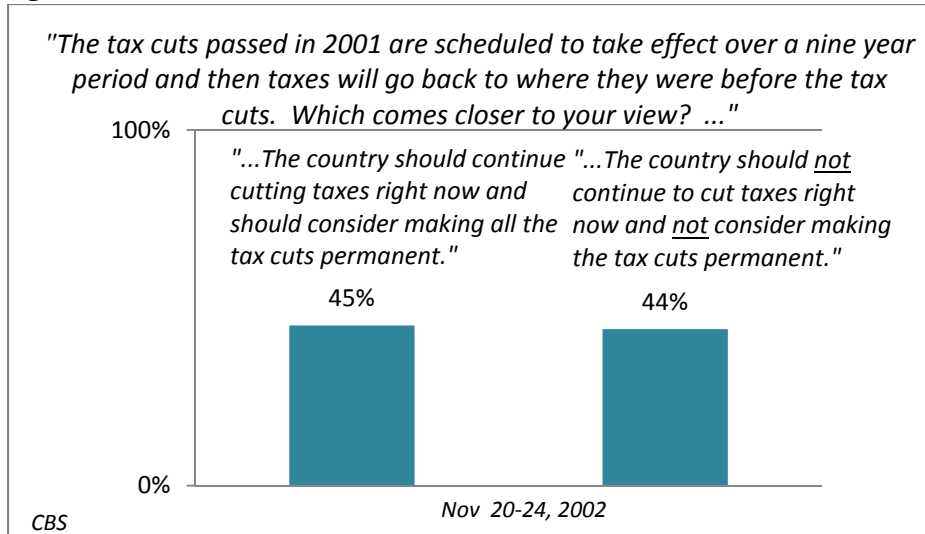
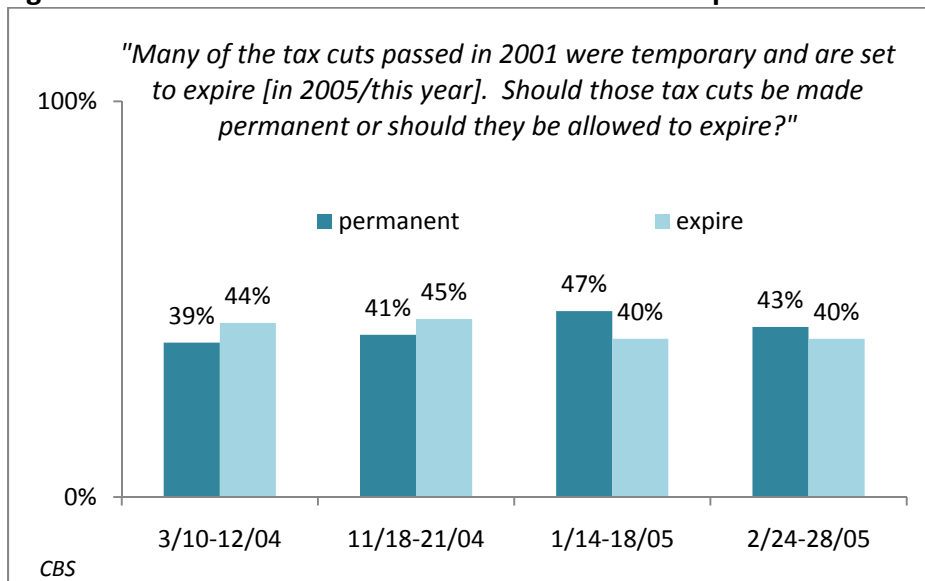


Figure 3-5: Make Tax Cuts Permanent or Let Them Expire?



when the alternative is essentially the same as the implicit alternative in the unbounded question (i.e., allowing tax cuts to expire versus opposing making them permanent). This is a pattern we will continue to see throughout this analysis, and it is a pattern that creates the appearance of public opinion inconsistency with the majority position waffling between support and opposition, depending upon whether context or alternatives were provided.

The first use of the unbounded favor/oppose question structure to the Bush tax cuts occurred in December of 2000¹⁴, not insignificantly, *after* Bush was elected. The question itself reflected Bush’s success at shifting the discourse away from “what to do with the surplus” and toward “how big should the tax cut be?” The Bush tax cuts were not in response to public uproar over higher taxes. While Americans were not exactly happy with the IRS or with the amount of taxes they were paying, “fixing” federal income taxes was not a high priority for them. Throughout the 1990s, taxes were rarely named as the “most important problem facing the country” by more than 4 percent of the population (Pew, 1999; 2006). How, then, did taxes come to dominate the political agenda in 2000?

The Genesis of the Bush Tax Cuts

President Clinton’s 1998 budget, sent to the Congress in December of 1997, projected a \$17 billion surplus by 2002. It included tax cuts, mostly in the form of tax credits targeting middle class families. Clinton’s budget proposal sparked the partisan tax wars that ultimately led to the Bush tax cuts. In little more than a week from presentation of his budget, the issue of what to do with the surplus was taken up by the “chattering classes,” with Robert Novack, E.J. Dionne, and David Broder arguing for tax cuts, additional spending, and paying down the debt, respectively, on *Meet the Press*. The issue of the surplus continued to simmer and in August of 1999, in a Republican-dominated Congress, both House and Senate approved a \$792 billion tax cut which included an across-the-board, one percentage point reduction in income tax rates, cuts in the capital gains tax, gradual elimination of the estate tax, and tax relief for married couples. Clinton had warned from the start that he would veto broad-based tax cuts. True to his word, he

¹⁴ In June of 2000, CNN used the favor/oppose question format on the proposal to eliminate the inheritance tax, but December of 2000 was the earliest use of the favor/oppose question structure for the Bush tax cuts more broadly defined, in the universe of interest defined here.

vetoed the tax bill in September of 1999 in a Rose Garden ceremony. “It is wrong for Medicare, wrong for Social Security, wrong for education and wrong for the economy,” the president declared as he vetoed the tax cuts (CNN Sept 23, 1999).

Others have written about the influence and political organization of key affluent constituencies on the Republican tax-cutting agenda (Graetz and Shapiro 2005). Notwithstanding their influence, Republicans recognized the importance of broader public opinion to their tax-cutting agenda. After Clinton’s veto, Bill Dalbee, a Republican pollster, said, “Next year, when we have a nominee of a party, we’re going to have that singular voice or a better defined voice for the Republican Party to pick—to really pick up this issue, run with it toward the elections in 2000” (CNN, *The World Today*, Sept 23, 1999).

Bush did indeed run with (and on) the tax cuts, with battle lines already well-established. However, while tax cuts had strong support in the Republican base, taxes was not a high priority issue for the country as a whole. In the Pew Research Center’s open-ended question on the “most important problem facing the country today,” taxes never exceeded 4 percent throughout the 90s or in our period of interest, while other issues, such as energy prices, the economy, terrorism, unemployment, crime, drugs and alcohol all hit at least 20 percent during that same time period (Pew, 2006). In fact, in the 90s, the frequency of taxes as a response to the most important problem was very much on par with poverty as an issue. “Taxes” did register a spike in Gallup’s March 10-12, 2000 poll, when, 11 percent named it as the most important problem facing the nation. This was shortly after the controversy over Clinton’s tax cut veto at the end of 1999 and coincided with increasing media attention on the growing surplus. Within a few months, however, taxes receded into its previous low single-digit register in Gallup’s polling. Further, when Gallup asked questions about national priorities later in 2000 and again in early 2001,

“cutting federal income taxes” consistently took a back seat to other specified response options such as “improving education,” “keeping American prosperous,” “the economy,” “helping senior citizens pay for prescription drugs,” “healthcare,” “Social Security,” and “keeping the federal budget balanced.” The consistency of this finding in the year or so prior to the tax cut legislation passing prompted Gallup to conclude that tax cuts were not a particularly high priority for the American people (Newport 2001). Even when “the most important issue” question was framed as an *economic issue* with scripted response options, taxes, as a perceived problem, were insignificant compared to energy and unemployment issues (see Table 3-1).

Table 3-1: Most Important Economic Issue Facing the Nation, 2001-2005

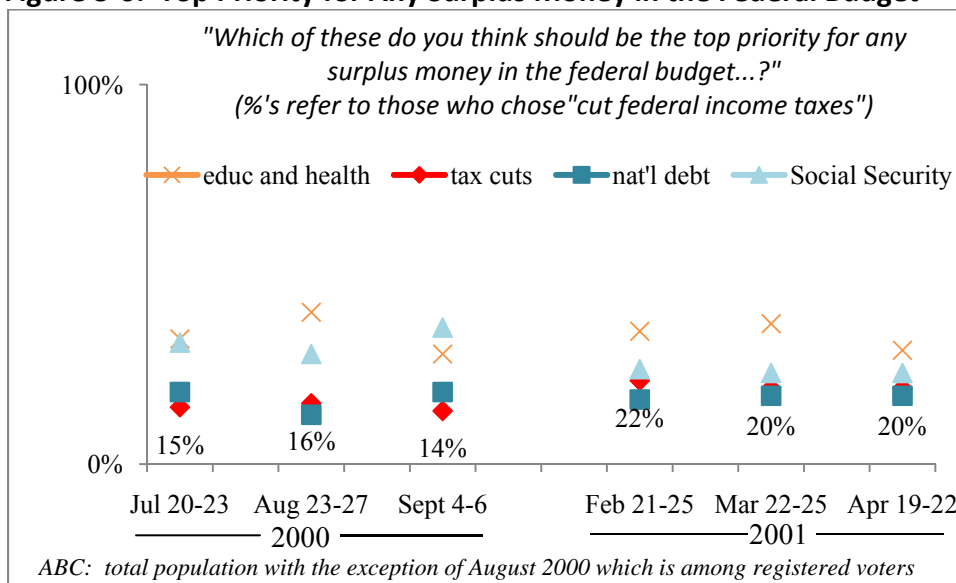
“I’d like to read you a list of economic issues. As of right now, which one do you feel is the most important economic issue facing the country?”										
	1/13-15/01	3/ 1-4/01	4/21-23/01	7/19-21/02	7/26-28/03	9/20-23/03	11/8-10/03	1/13-17/05	5/12-16/05	9/9-12/05
Federal taxes	11	14	11	8	7	6	9	6	7	6
Energy prices	26	35	38	6	7	7	6	12	--	--
Gas prices	-								17	30
Keeping the fed. budget balanced (or) fed. budget (def)	18	9	9	11	14	13	16	19	(20)	(18)
Unemployment	10	11	13	25	41	48	41	23	24	16
Inflation	8	8	10	6	5	4	5	6	7	6
U.S. trade def.	7	6	6	na	na	na	na	na	9	8
Interest rates	6	5	5	3	2	1	2	3	3	na
Stock market (Decline)	na	na	na	(28)	8	5	5	na	Na	na
Social Security (Pension security) (Volunteered)	na	na	na	na	na	na	na	20	Na	(7)
All equally imp.	12	10	7	11	15	14	13	10	11	8
Not sure /None	2	2	1	2	2	2	2	1	1	1
Sample size	1018	2024	1016	1014	504	1007	1003	1007	1005	1013
(Quex #)	877	882	908	945	986	990	995	1035	1042	1046
NBC News/Wall Street Journal polling. (Response options changed over time.)										

Early Tax Cut Public Opinion

As projections of the surplus grew, Bush pushed harder on his tax cut rationale. He argued that the excess tax revenues belonged to the people, not to the government, and that they should be returned to the people in proportion to their share of the tax burden. He argued for urgency, on the grounds that any money left in the hands of the “appropriators” would surely vanish. Democrats, on the other hand, argued for caution. They wanted to shore up Social Security and Medicare and were wary of spending a surplus that had yet to materialize. They were not opposed to tax cuts, but wanted them to be both smaller and more targeted. It was this frame—what to do with the surplus—that shaped the 2000 campaign tax discourse. Cutting taxes was a proposed *answer* to the question of what to do with the budget surplus. Bush’s success at shifting the discourse from how to use the surplus to whether or not to provide “tax relief” and ultimately to how much “tax relief” should be provided helped suppress public opinion opposition to the tax cuts. Rather than favoring or opposing a specific proposal, early polling questions were often characterized by complexity. Respondents were asked to choose from alternatives that implied trade-offs. In January of 2000, for example, CNN asked the public, “As you may know, the federal government is currently running a budget surplus, meaning it is taking in more money than it spends. In choosing a president (in 2000) which kind of candidate are you more likely to support—one who will use more of the surplus to cut taxes or one who will use more of the surplus to reduce the national debt?” More than half (54 percent) of respondents preferred a president who would pay down the debt, compared to 41 percent who preferred a tax cut (CNN, January 13-16, 2000). The margin *against* the tax cut was even larger when the tax cut was perceived as putting Social Security at risk. In February and again in March of 2000, ABC asked the public “Which should be a higher priority for the next president—

cutting taxes or strengthening the Social Security system?” Americans consistently answered “Social Security” by more than two to one (ABC, February 24-27, 2000; March 9-11, 2000). By July, ABC had expanded the question to address the surplus, specifically, and to encompass other potential uses of the surplus. In the months preceding and following the 2000 election, the network asked, “Which of these do you think should be the top priority for any surplus money in the federal budget—cut federal income taxes, put it toward reducing the national debt, strengthen the Social Security system, or increase spending on other domestic programs such as education or health care?” (see Figure 3-6). “Cutting taxes” never garnered more than 22 percent of public

Figure 3-6: Top Priority for Any Surplus Money in the Federal Budget



opinion, with spending on education and health care far outweighing the desire to cut taxes.

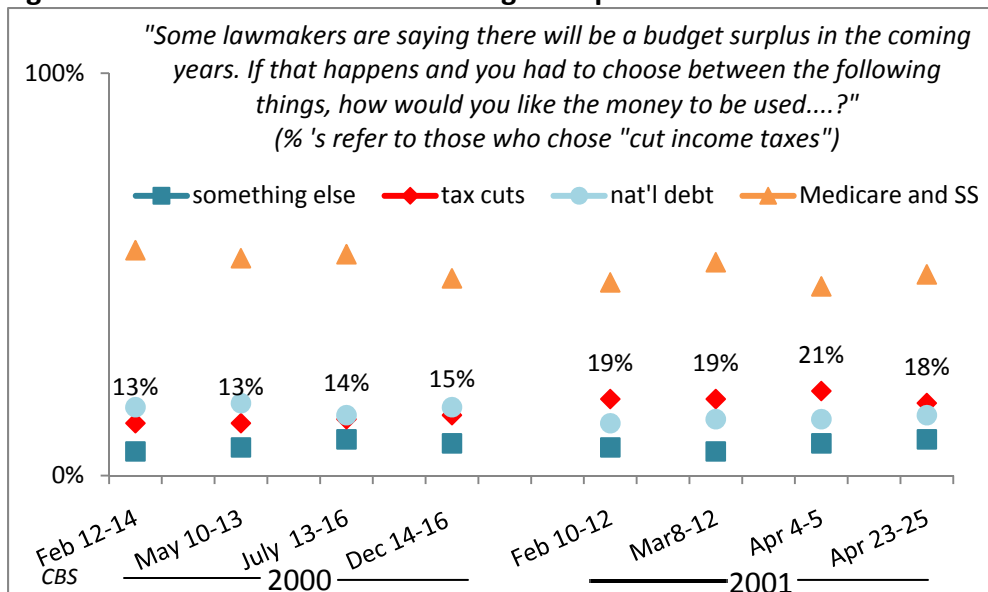
While interest in using the surplus for tax cuts increased somewhat after Bush’s election, public opinion on uses of the surplus is overall quite stable. Tax cuts and shoring up the national debt as spending priorities are consistently rated lower than spending on education and health¹⁵. Social

¹⁵ In Gallup data, concern about the federal debt has historically been higher than concern over taxes. However, continued media emphasis on the budget surplus and the budget surplus itself as the point of reference in the 2000 and 2001 polling question may have lowered this concern. To the extent that people were confused about

Security is also a higher priority than tax cuts, though the difference lessens between the end of the Clinton presidency and the beginning of the Bush. There is no broad indictment of “tax and spend” philosophy in these data. The American people seem to have preferred spending to rebating.

CBS’s polls on preferred uses of the budget surplus were consistent with ABC’s (see Figure 3-7). During the Clinton presidency, support for spending the surplus on tax cuts was in

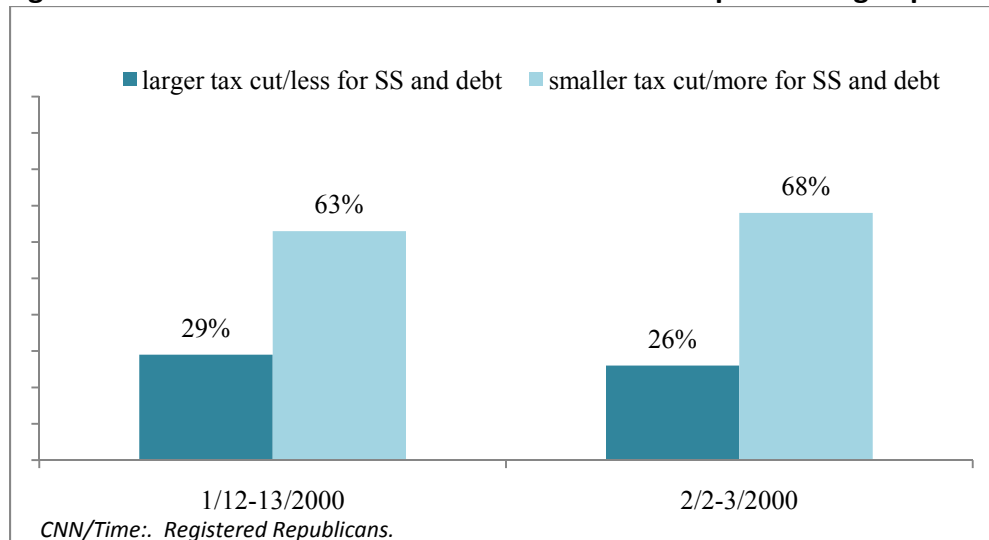
Figure 3-7: Preferred Uses of the Budget Surplus



the mid-teens. Despite the prominence the Bush campaign and presidency gave to the tax cuts, support for using the surplus for tax cuts rose only to about 20 percent. Consistent with the ABC data, shoring up the national debt ran neck and neck with tax cuts, both of which were a much lower priority for the American people than spending on Medicare and Social Security. Even Republicans preferred a smaller to a larger tax cut (and by more than 2 to 1) in order to focus on Social Security and the national debt (see Figure 3-8).

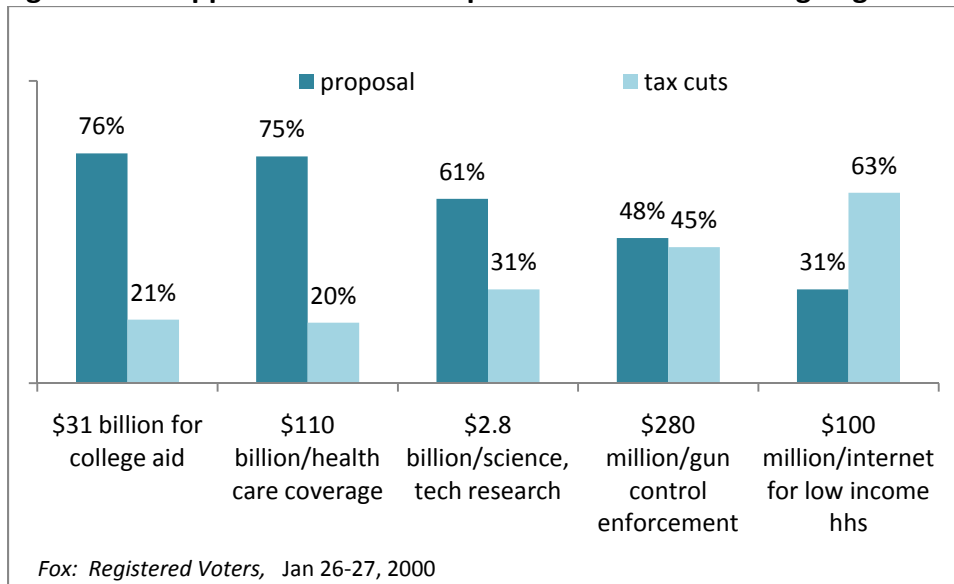
the difference between the federal debt and a federal budget deficit (or surplus), the question may have implied to some that the debt was no longer an issue.

Figure 3-8: Preference for Alternative Uses of the Surplus among Republicans



Fox measured interest in the tax cuts by juxtaposing them against specific spending proposals of the Clinton administration. In late January of 2000, Fox queried registered voters as follows: “I’m going to read you a list of recent Clinton Administration proposals. Please tell me if you favor the proposal, or if you would rather have the money returned to you in the form of a tax cut?” Given that Fox news programming was unabashedly in favor of the tax cuts (see Chapter 5), one might imagine the Fox pollsters crafting these questions in order to demonstrate support of “hav[ing] the money returned to you in the form of a tax cut,” yet, three of the most *costly* Clinton spending proposals—\$110 billion over 10 years to provide health care coverage to at least 5 million uninsured Americans, \$31 billion in tax advantages and financial aid to make college more affordable, and \$2.8 billion for science and technology research-- were preferred to tax cuts by large margins (see Figure 3-9). The proposal to spend \$280 million enforcing existing gun control laws was essentially a “tie” with tax refunds, while only the proposal to spend up to \$100 million providing Internet access (and computers) to low-income households was defeated in favor of tax cuts in Fox’s poll—a proposal that was worth about a 75 cent rebate for every taxpaying household.

Figure 3-9: Support for Clinton Proposals vs. Tax Cuts among Registered Voters



Of course, when tax cuts were juxtaposed against a broadly defined category of “government spending on other programs,” rather than on specific programs, tax cuts looked much more popular. Americans hate government spending in principle but frequently like the programs on which the government spends. A few weeks after asking the American people to decide whether they would want a number of Clinton’s spending proposals or a tax cut, Fox again asked Americans which they would prefer, but this time, referred to general rather than specific spending. (“Recently President Clinton outlined several new government programs in his State of the Union Address to the nation on January 27, 2000. Overall, do you favor implementation of the new programs or do you think the money should be returned to you in the form of a tax cut?”) In this, more generally phrased question, nearly half (42 percent) of registered voters favored tax cuts, compared to 36 percent who favored Clinton’s proposals and 22 percent who volunteered that they did not know enough about Clinton’s proposals to have an opinion (Fox, February 9-10, 2000). To a pollster with a tax-cutting agenda, keeping the public ignorant appears to produce “support” for tax cuts.

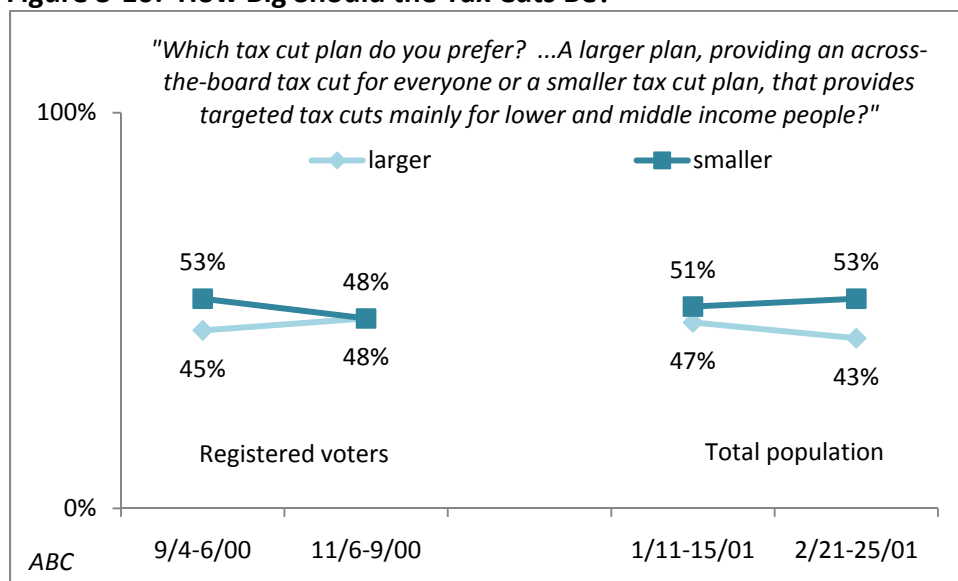
The differential impact of generic vs. specific spending programs on support for tax cuts can best be seen in an ABC split-sample wording test of its surplus spending question. In this survey, fielded in August of 2000 and repeated in September among registered voters, everyone got the same basic question, “Which of these do you think should be the top priority for any surplus money in the federal budget?” Half the sample got the following response options: “cut federal income taxes, put it toward reducing the national debt, strengthen the Social Security system, or *increase spending on other domestic programs.*” The other half got a more specific spending description in its response option: to “cut federal income taxes, put it toward reducing the national debt, strengthen the Social Security system, *or increase spending on other domestic programs such as education or health care?*” When social spending was specifically articulated as spending “*on education or health care*”, support for the tax cuts dropped by 9 percentage points among the general population (from 25 percent to 16 percent) and by 7 percentage points among registered voters (from 21 percent to 14 percent). Spending on domestic programs more than doubled, so that it was the top priority among the general population (40 percent) and second only to Social Security (29 percent versus 36 percent) among registered voters (ABC, August 23-27, 2000; September 4-6, 2000). Specificity matters. While no intentions are assumed on the part of pollsters one way or the other, it is clear that the practice of keeping policy questions unbounded (i.e., no alternatives or trade-offs) and the question structure generic produced more “support” for tax cuts.

From Spending the Surplus to How Big a Tax Cut?

Once the Supreme Court decided in Bush’s favor in the disputed 2000 election, the tide of power in Washington turned and the Congressional debate shifted from how to use the surplus to how big a tax cut the surplus should fund and how those tax cuts should be structured. Using a

fairly simple question which juxtaposed larger, across-the-board tax cuts against smaller, more targeted tax cuts for the lower and middle classes, ABC found that the public was very mixed on this issue. Those favoring the smaller cuts significantly outnumbered those favoring the across-the-board cuts (though by small margins) in September of 2000 and February of 2001 (see Figure 3-10). In the polling periods *between* those dates, the split in opinion was too close to call, given margins of sampling error which overlapped. ABC's question closely mimicked the elite discourse on taxes, with Bush advocating across-the-board tax cuts and Gore emphasizing

Figure 3-10: How Big Should the Tax Cuts Be?



a host of targeted tax credits and deductions, rather than rate reductions and rebates. For example, Gore advocated making the first \$10,000 in college tuition tax deductible, increasing the child credit and making it fully refundable (so taxpayers who had no income tax liability would receive the credit as a cash payment), providing a tax credit for up to \$3000 for long-term care, and promoting tax-free retirement savings accounts. Gore's plan was considerably more complex than Bush's and he tried to keep the tax plan framed within the larger question of what to do with the surplus, emphasizing that his \$500 billion package would "fit within a balanced

budget that pays down the debt every year.” Gore also emphasized that two-thirds of the budget surplus in his plan was dedicated to debt reduction, whereas two-thirds of the budget surplus in Bush’s would go to tax cuts which favored the wealthy. (Gore campaign press release, October 31, 2000). However, as we have seen, debt reduction per se was becoming less important to the American people.

As Democrats developed specificity around alternative tax proposals, pollsters began to build details of competing tax proposals into polling questions. Tax policy is perceived as beyond the interest and understanding of most Americans, so policy questions had to, in themselves, “educate” respondents about the various policy positions. This is always a tricky proposition as inclusion of any explanatory text introduces the potential for bias. In this case, the proposals themselves were also changing, so variations in wording sometimes reflected variations in proposals. Before the election, the detailed policy preference questions tended to focus on alternative uses of the surplus funds. Post-election, as Congress debated the nuts and bolts of specific proposals, the issue of distribution came to the fore and many of the alternative tax proposals included smaller and more targeted tax cuts. As Table 3-2 indicates, the public, at almost any point before the actual passage of the 2001 tax cut legislation, preferred the alternative when given a chance to choose between the Bush tax cuts and an alternative. This was true, regardless of whether the two proposals were party “branded,” blinded, or identified as the President’s plan versus the Senate’s. When details were provided, the public always went for the alternative tax cut.

Table 3-2: Detailed Tax Policy Proposals: Preferences

Date	Source	Question	Question Features	Bush Plan/ Alternative
March 9-10, 2000	Newsweek (registered voters)	<p>I'm going to describe the positions of two candidates for president (in 2000) on some different issues. I'll call them Candidate A and Candidate B. After I describe their positions on each issue, tell me which candidate you would be more likely to vote for based only on this issue.... On the issue of tax cuts,</p> <p>Candidate A says the federal budget surplus is the people's money and he wants to use 1 trillion dollars of it to cut taxes across-the-board.</p> <p>Candidate B says he favors a much more limited tax cut of about 300 billion dollars to ensure that the federal budget stays balanced.</p> <p>Based only on the issue, would you be more likely to vote for Candidate A or Candidate B?</p>	Surplus Big/small Debt	35%/58%
Aug 24-25, 2000	Newsweek (registered voters)	(Same as above)	Surplus Big/small Debt	38%/55%
March 1-4, 2001	NBC	<p>I am going to read you two positions on taxes and spending and then ask which comes closer to your view.</p> <p>Statement A: President (George W.) Bush says that the budget surplus is large enough to cut income tax rates for all taxpayers, while still leaving room for debt reduction and some spending increases in priority areas such as education.</p> <p>Statement B: Democrats say that the budget surplus is not that large and we should only allow cuts in the income tax rates for middle- and low-income taxpayers, so the government has enough money for debt reduction and specific spending increases in priority areas such as education.</p>	Surplus Big/small Debt Distribution	41%/52%
March 1-4, 2001	NBC	<p>I'd like to read you two proposals for cutting taxes, and ask which proposal you would support.</p> <p>Proposal A: President Bush proposes reducing the federal income tax across-the-board by cutting rates for all tax brackets. Upper-income Americans will get the largest tax cut because they pay the largest share of income taxes. President (George W.) Bush does not propose any changes to payroll taxes.</p> <p>Proposal B: Democrats in Congress propose making a smaller percentage reduction in the tax rates for the top bracket of taxpayers, which would reduce the tax cut for those earning more than three-hundred thousand dollars, paired with a cut for low-wage earners who do not pay income taxes but do pay payroll taxes.</p>	Distribution	41%/49%
March 15-16, 2001	Newsweek	<p>I'm going to describe two different types of tax cut plans now being debated in Washington. After I describe each, please tell me which one you would most prefer.</p> <p>The first plan would reduce federal income taxes across-the-board by a total of 1.6 trillion dollars over 10 years,</p>	Distribution	20%/73%

		<p>with most of the impact in the second five years. The largest share of this tax cut would go to wealthier Americans, who currently pay the most in taxes.</p> <p>The second plan would be of equal or smaller size but would take full effect this year and would be aimed more at middle income Americans. It would involve either credits or reductions in the payroll taxes that are deducted from people's paychecks.</p> <p>Which would you most prefer...the first tax plan or the second tax plan?</p>		
April 21-23, 2001	NBC	<p>I'm going to read two proposals for cutting taxes, and I'd like to know which proposal you would support.</p> <p>Proposal A: President (George W.) Bush proposes reducing the federal income tax across-the-board by cutting rates for all tax brackets. Upper income Americans will get the largest tax cut because they pay the largest share of income taxes.</p> <p>Proposal B: Democrats in Congress propose reducing the tax rates that all Americans pay for the first \$40,000 of taxable income. This would target a larger share of the tax cut to lower and middle income families.</p> <p>Which proposal would you support?</p>	Distribution	32%/63%
April 21-23, 2001	NBC	<p>As you may know,</p> <p>President (George W.) Bush proposed a \$1.6-trillion tax cut to return more of the surplus to the taxpayers and to encourage long-term economic growth.</p> <p>The Senate proposed reducing the President's tax cut to \$1.2 trillion to leave more money for domestic policy priorities and for reducing the national debt.</p> <p>Which proposal do you favor--the President's \$1.6-trillion tax cut or the Senate's \$1.2-trillion tax cut?</p>	Surplus Big/small Debt Distribution	32%/57%

Saving the Economy

The first signs of a troubled economy appeared at the end of 2000, before Bush was inaugurated. The economic outlook continued to deteriorate in the early part of 2001, putting pressure on the surplus projections and on Bush's tax-cutting rationale. Some Congressional leaders argued that the tax cuts should be provisional upon realization of the surplus projections, a proposal favored by 73 percent of the American people (NBC, March 1-4, 2001). Bush

responded with a new tax cuts rationale—the supply-side argument that tax cuts were just the macroeconomic policy prescription needed to resuscitate the faltering economy and avoid or minimize a recession.

As early as March of 2001, references to the changing economy began to appear as context to pollsters' questions. In the first two weeks of March, for example, CBS and CNN both introduced important qualifiers to more basic questions about the tax cuts and NBC articulated the full economic stimulus argument as a response option to its policy preference question (see Table 3-3, top panel).

It is difficult to gauge precisely the effect of introducing the “troubled economy” frame in the absence of a split-sample experiment. The support/oppose ratios from the economically framed questions are higher than the ratios from the more basic favor/oppose questions, asked of the American people at approximately the same time. We have already shown how this context-less question overestimates support. These economically framed questions ask citizens to assess the relationship between tax breaks and the economy, a relationship that is highly disputed among economists. However, since elites were discussing the merits of tax breaks as economic stimulus, this is what respondents were asked, with no clue as to their understanding of either the tax cuts or the economy.

Polling questions which referenced the economy as context or which actually used the term stimulus were rare in 2000, comprising only 2 percent of the all tax questions (see Figure 3-11). Initially, questions were much more likely to be asked in the context of the surplus. However, as the surplus dwindled, so too did questions about the use of it for tax cuts, while questions which explicitly or implicitly made the tax cuts an issue of economic policy grew. By

2003, more than one-third (35 percent) of the tax-related polling questions referenced the economy.

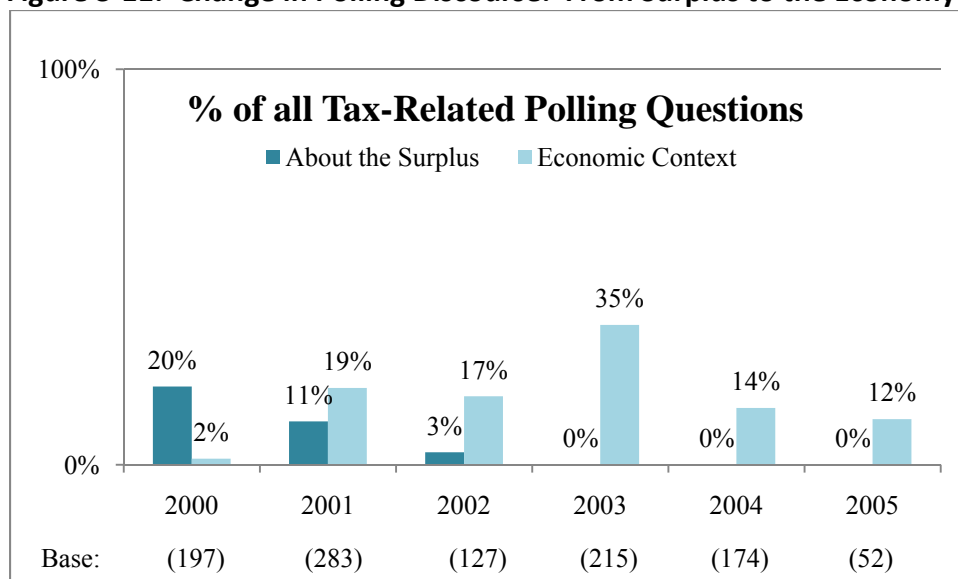
Table 3-3: Emergence of the Economy in Framing Tax Questions

		Tax Cut		
2001	Polling Question Text/Economic Frame	Support	Opposition	Ratio
CBS (Mar 8–12)	Given the way things are going right now, do you think a large tax cut would be good for the economy (43%), bad for the economy (20%), or wouldn't it make much difference one way or the other (23%)? (14% don't know/no answer)	43%	20%	2.2
CNN (Mar 14th)	Does today's drop in the market make you more likely to support a tax cut (39%), make no difference in your support for a tax cuts (42%), or make you less likely to support a tax cut (16%)? (10% don't know/no answer)	39%	16%	2.4
NBC (Mar 1–4)	If the President and Congress pass a tax cut, which one of the following statements comes closer to your point of view? Statement A: Given the current economic climate, a tax cut will be too large and the federal government will return to a budget deficit. (31%) Statement B: Given the current economic climate, a tax cut will be the right prescription to keep us out of a severe recession and the federal government will not return to a budget deficit. (61%) (2%, it depends; 6% not sure)	61%	31%	2.0
2001	Polling Question Text/No Economic Frame	Support	Opposition	Ratio
CNN (Feb 9-11)	Based on what you have read or heard, do you favor (56%) or oppose (34%) the federal income tax cuts President (George W.) Bush has proposed? (don't know/no opinion 10%)	56%	34%	1.6
CNN (Mar 21-22)	Based on what you have read or heard, do you favor (51%) or oppose (40%) the federal income tax cuts President (George W.) Bush has proposed? (don't know/no opinion 9%)	51%	40%	1.3
CNN (May 23-24)	Based on what you have read or heard, do you favor (49%) or oppose (37%) the tax cut plan now before Congress? (not sure/14%)	49%	37%	1.3

The 2003 Tax Cuts and Beyond

By 2003, the Bush administration's rationale for a new round of tax cuts was all about stimulating the economy, and as we just saw, this was reflected in the polling questions by the predominance of economically framed questions. In January of 2003, when the second round of tax cuts was hot on Congressional agendas, NBC, CNN and Fox asked policy preference

Figure 3-11: Change in Polling Discourse: From Surplus to the Economy



questions about specific features of the 2003 legislation. The questions were of the simple favor/oppose variety and were unelaborated with alternatives or context with one important exception. All three networks framed the tax cuts as economic policy in their question introductions, asking respondents to evaluate the policies as economic policies, economic proposals or economic stimulus bills (see Table 3-4, top panel). Not surprisingly, these questions, which were also unbounded by any type of trade-off or alternative, generally elicited high rates of support and low rates of opposition. Approval was particularly high for tax cuts for businesses and for elimination of the marriage penalty. Only proposals to *eliminate* (versus reduce) the tax on stock dividends had approval ratings lower than 50 percent.

CBS and ABC, by contrast, tried to incorporate realistic trade-offs in their January 2003 polling, which did *not* reference economic policies (see Table 3-5). The combined effect of economic framing and unbounded questions had a dramatic effect on levels of support and opposition. Across all unbounded, economically framed policy preference questions, the mean tax cut support was 63 percent and opposition, 30 percent. These support and opposition levels

Table 3-4: Unbounded Policy Preference: Economic Framing

Support for 2003 Bush Tax Cuts (January 2003 Polling)			
Question Introductions			
NBC	Now I'm going to mention a number of economic policies that Congress could consider, and for each one, please tell me whether you think it would be effective or not effective in stimulating economic growth.		
CNN	Based on what you have heard or read, please say whether you favor or oppose each of the following proposals as part of an economic stimulus bill.		
Fox	Do you favor or oppose each of the following economic proposals?		
Question Items	% favor (effective)	% oppose (not effect.)	
Dividends			
NBC	Eliminating taxes on stock dividends	44	44
CNN	Reducing the taxes people pay on dividends	58	37
Fox	Eliminating the taxes people pay on stock dividends	47	37
Accelerating Rate Reductions			
NBC	Accelerating the tax cuts scheduled for future years so that they begin this year (2003)	59	32
CNN	Making the tax cuts scheduled for next year take effect immediately	65	32
Fox	Speeding up the effective date for tax cuts that had been planned for future years	54	31
Business Cuts			
NBC	(not asked)	--	--
CNN	Passing new tax cuts for businesses that invest in new facilities and equipment	65	31
Fox	Lowering some taxes on small businesses	88	6
Eliminating the Marriage Penalty			
NBC	Reducing the marriage penalty, which sometimes requires married couples to pay higher taxes	65	30
CNN	Reducing the additional taxes married couples must pay when both the husband and wife work	80	18
Fox	(not asked)	--	--
Mean Tax Cut Item Response		63	30
NBC: Jan 19-21, 2003; CNN/USA Today: Jan 3-5, 2003; Fox: Jan 14-15, 2003.			

were essentially *reversed* when realistic spending or deficit reduction alternatives were included and the tax cuts were not framed as economic stimulus. (Mean support of 31 percent; opposition, 64 percent.) While some would use these inconsistencies to dismiss public opinion as fickle and ill-informed, an alternative interpretation is that the fluidity of opinion underscores the need for more (and better) discourse. Susan Jacoby (2008) has challenged political leaders to confront the challenge of public ignorance in important policy domains. These types of results—so

Table 3-5: Bounded Opinion: No Economic Framing

Support for 2003 Bush Tax Cuts vs. Alternatives (January 2003 Polling)		
Question Introductions		
ABC	As you may know, (George W.) Bush has proposed cutting taxes by a total of \$670 billion dollars over the next 10 years. What is your preference—to have this tax cut, or ...	
CBS	If you had to choose, would you prefer... or cutting taxes?	
Question Items	% for tax cut	% for alternative
ABC	38	57
ABC	30	67
CBS	44	48
CBS	12	85
Mean Tax Cut Item Response		64
ABC: Jan 16-20, 2003; CBS: Jan 19-22, 2003.		

completely dependent upon context and framing—are a clarion call for such a challenge. In the meantime, pollsters need to be wary of how these results are interpreted, taking into consideration the full range of responses. They do not lend themselves to media sound bites. These two alternative sets of questions—essentially asking about the same proposed tax cuts in the same time period—would have led to starkly different interpretations of public support.

While polling activity on taxes subsided dramatically after passage of the 2003 legislation, in 2004 pollsters began asking some retrospective questions that resembled earlier questions about the trade-off decisions inherent in the tax cuts. Once again, in response to more nuanced questions about the tax cuts, a slim majority reject them as “too large” or as “not worth it,” even though they had already been passed (see Table 3-6). Questions which include interpretations are always subject to accusations of bias, but these alternatives reflect the arguments that elite proponents and critics of the tax cuts were making at the time. For example, Senator John Kerry (D-MA) had advocated repeal of the tax cuts for all but those making over \$200,000 a year.

Given a comprehensive look at the polling on tax cuts, it would be difficult to argue that the public strongly supported the Bush tax plan. About the only time the polling supported a pro-tax cut position was when all context was removed and the questions did not prompt any

Table 3-6: Retrospective Judgment on the Tax Cuts

Tradeoffs			
		Mar 6-8, 2004	May 1-3, 2004
NBC	<i>When it comes to federal taxes, which of the following two statements do you agree with more?</i>		
	<p>Statement A (Democrats' position) The recent federal tax cuts were too large. We need to keep the tax cuts for middle class Americans, but repeal the tax cuts for people with incomes above \$200,000 per year to help pay for health care and education.</p> <p>Statement B (Republicans' position) The recent federal tax cuts were the right size. We must keep the tax cuts for all Americans and make them permanent, rather than let them expire, to make the economy strong.</p>	55%	51%
		Mar 31- Apr 3, 2005	Oct 8-10, 2005
NBC	<i>Please tell me which of the following statements comes closer to your point of view when it comes to tax cuts.</i>		
	<p>Statement A (Republicans' position) Federal tax cuts have been worth it, because they have helped strengthen the economy by allowing Americans to keep more of their own money.</p> <p>Statement B (Democrats' position) Federal tax cuts have not been worth it, because they have increased the deficit and caused cuts in government programs.</p>	38%	39%
		54%	53%

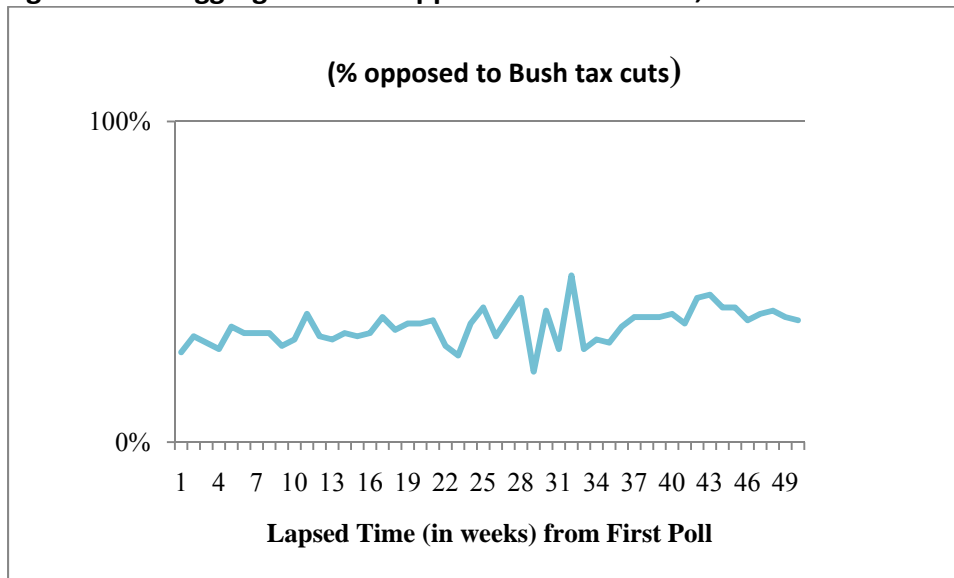
reflection on trade-offs or alternatives. “Unbounded” favor/oppose questions and questions which asked about accelerating or making permanent tax cuts that they were told had already been approved by Congress and/or the President created a patina of majority approval, but

questions that reflected the most minimal sophistication about the implicit fiscal and social choices produced a much more oppositional public opinion.

Did Opposition to the Tax Cuts Change over Time?

By expanding survey sources beyond media organizations to all organizations archiving with Roper, 50 data points were identified that measured the public’s support for the tax cuts in a structurally similar way (favor/oppose or approve/disapprove). While I have been critical of this particular type of favor/oppose question, arguing that it overstates support, its repeated use provides an opportunity for evaluating changes in public opinion over time. However, variations in question wording and in population definitions (registered or likely voters versus total public) obscure patterns over time (see Figure 3-12). Some wording variations are substantive, reflecting changes in the actual tax cut referent. For example, some questions ask whether the respondent

Figure 3-12: Aggregate Level Opposition to Tax Cuts, Dec 2000 to Jan 2006



favors or opposes *accelerating* the tax cuts—a major feature of the 2003 legislative package.

Jacob Hacker and Paul Pierson (2005) have argued that clever crafting of legislation and back

loading of mal-distributed benefits helped radical Republicans pass legislation that was far to the right of popular opinion. Was opposition lower for legislation which merely accelerated the phase-in of tax cuts already approved by Congress compared to the initial tax cuts themselves? Other wording variations reflect differences in specificity (the \$1.3 trillion dollar tax cut versus the tax cut), “branding” (the Bush tax cuts, the tax cuts passed by Congress, the tax cuts), or response options (favor/oppose versus approve/disapprove).

In order to better understand what happened to opinion over time and whether “legislative crafting” suppressed opposition, the regression models are tested hierarchically, regressing aggregate level public opinion on three different types of explanatory variables.

Across all polls, an average of 36 percent opposed the Bush tax cuts; opposition ranged from 22 percent to 52 percent. The dependent variable is the percent in any given poll who opposed the Bush tax cuts (i.e., the population aggregate). A set of dummy variables captures wording and sample variations that are not of theoretical interest. The legislative variables (the second set of independent variables) are more substantive in nature. They represent whether a question referenced favoring or opposing an “extension” or an “acceleration” of the scheduled Bush tax cuts. These question variations represent legislative content—the type of strategic legislative content that Hacker and Pierson (2005) argued lowered the public opinion bar, making support seem more innocuous. Significant negative coefficients on the variables representing legislative differences will provide evidence for Hacker and Pierson’s argument that legislative “crafting” helped to reduce opposition.

Finally, the time variable represents the number of weeks between the first survey measurement and each subsequent measurement in the aggregate level sample. A significant

coefficient on it would mean that opposition had increased (if positive) or decreased (if negative) over time.

Detailed question wording for every measurement is included in Appendix A.

The first model in Table 3-7, below, shows the OLS results when only variables representing wording variations that are conceptually non-substantive are included. This model is not significant at the $p=.05$ level, although one variable—the dummy variable for a registered or likely voter sample, is statistically significant. Respondents in samples defined by some type of voter criterion were more likely to oppose the tax cuts, holding constant the other wording variations in the model.

In Model 2, there is a significant and negative coefficient on the variable indicating that the polling question asked specifically referenced “accelerating” the tax cuts. Holding wording variations constant, asking people whether they favored or opposed accelerating implementation of the Bush tax cuts caused a 12 percentage point decline in the “opposition” compared to asking them whether they favored or opposed the Bush tax cuts.

Model 3 adds a variable for lapsed time (in weeks) since the first measurement in the data set. Lapsed time significantly increases opposition. While the coefficient looks small (.001), time was measured in weeks. This means, for example, that opposition to the tax cuts increased, as a function of time (and holding all wording variations constant) at a rate of one tenth of a percentage point per week. Again thinking of tax cut attitude as an underlying construct, we would expect that between the first survey measurement in December of 2000 and the survey measurement taken immediately after passage of the 2003 tax cuts, opposition should have increased some 13 percentage points. Similarly, opposition should have increased 26 percentage

Table 3-7: Effect of Legislative "Crafting" and Time on Opposition, Dec 2000 to Jan 2006

	Means	Model Coefficients (Unstandardized)		
		Model 1 (Noise)	Model 2 (Legislative Craft)	Model 3 (Time)
Dependent Variable (aggregate data) (proportion of respondents who oppose the tax cuts)				--
Mean (SE)	.36 (.0079)			--
Minimum – Maximum	.22 - .52			--
OLS Regression				
F statistic, degrees of freedom (p)		2.045, 7 (.072)	2.218, 9 (.041)	4.187, 10 (.00)
Adjusted R-squared		.13	.18	.39
Controls (Question and Sampling Variations)				
Congress Was the tax cut legislation identified as Congress's (1=yes)	.24	-.016 (.020)	-.008 (.020)	-.048* (.020)
Bush Was the tax cut legislation 'branded' as Bush's? (1=yes)	.72	.032 (.023)	.022 (.023)	.001 (.021)
Amount Was the amount of the proposed cut in the question? (1=yes)	.38	-.026 (.021)	-.022 (.022)	.027 (.023)
Approve Did the question read favor/oppose or approve /disapprove? (1=approve/disapprove)	.14	.031 (.025)	.022 (.026)	-.019 (.025)
Economic Frame Did the question frame the tax cuts as an instrument of economic policy? (1=yes)	.08	.003 (.033)	.107 (.058)	.059 (.052)
Likely/Registered Voter Sample Was the sample RDD and 18+ or was it a likely voter /registered voter sample? (1=Likely/Registered voters)	.28	.044* (.019)	.040* (.019)	-.008 (.020)
Timeline Was the timeline for effect of the tax cuts in the question? (1=yes)	.34	.000 (.022)	-.010 (.024)	-.040 (.022)
Legislative Variations				
Accelerate Was the question about favoring or opposing a tax cut which would involve accelerating the phase in for the tax cut passed in 2001? (1=yes)	.10	--	-.118* (.055)	-.106* (.048)
Make Permanent Did the question refer to "extending" or making permanent the tax cuts already passed, beyond the sunset period? (1=yes)	.12	--	.008 (.028)	-.040 (.027)
Time				
Lapsed Time (in weeks) from December 14-16, 2000.	70	--	--	.001* (.000)
Constant				
Regression Constant		.335 (.023)	.346 (.024)	.348 (.021)
n=50 *p<0.05				

points over the approximately 5-year period of the data set. The “souring” of opinion on the tax cuts is also evidenced by the time variable having the largest standardized beta coefficient (data not shown). The effect of referencing acceleration is still evident in Model 3, and adding lapsed time to the equation also resulted in a significant coefficient for Congress. Branding the tax legislation as Congress’s reduced opposition by approximately five percentage points.

Public Evaluation of the Tax Cuts

What about the basis of American’s opinions on the tax cuts? How did they evaluate the tax cuts on dimensions other than overall favorability? Tax scholar Michael Graetz (1999) has argued that there is broad consensus on the criteria for evaluating tax policy. As a nation, our collective “favor/oppose” response should be based on:

- Is the tax fair?
- Is the tax easy to comply with and administer?
- Does the tax interfere as little as practical with private economic decisions?
- Is the tax conducive to economic growth?
- Does the tax produce adequate revenues?

While these criteria are intended for evaluation of tax *policy*, it is useful to understand how the public evaluated the tax *cuts* along these same evaluative dimensions.

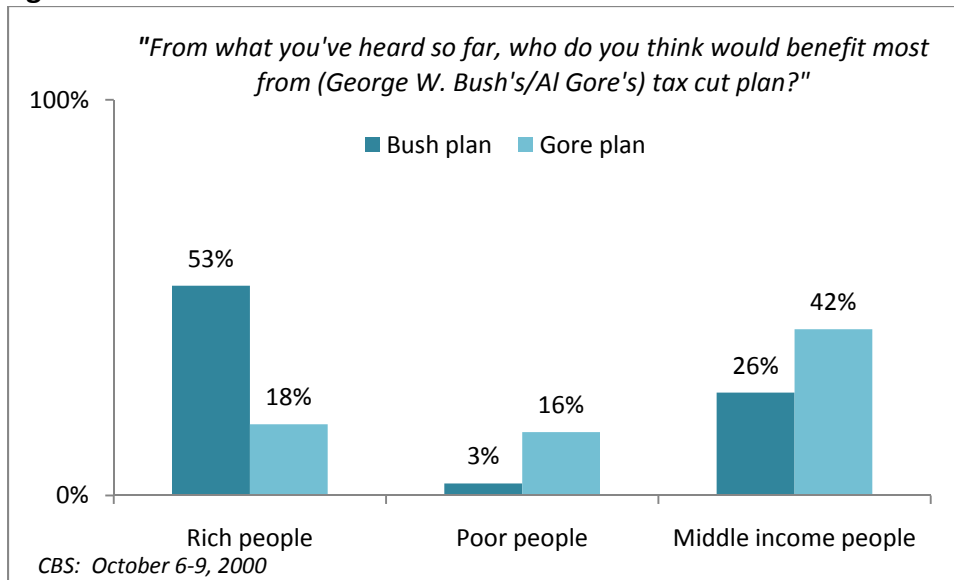
Fairness

Of the 1048 polling questions asked on taxes by the major television news organizations, *Time*, and *Newsweek* between January of 2000 and December of 2005, only 4 percent or 45 questions asked about fairness or distribution. Of these, only 9 questions actually used the term “fair” in the question. The remainder of the questions asked about the respondent’s perception of who benefitted the most from the tax cuts. In both political discourse and in the polling

questions, “fairness” was assumed to be a distributional issue, with seven of the nine polling questions which did use the term “fair,” defining fairness, explicitly, as a distributional issue in the text of the question. For example, CNN asked, “Do you think George W. Bush's tax cut proposals, if passed, would favor the rich more than the poor, the poor more than the rich, or would they be fair to all Americans?” (*Time/CNN*, February 7-8, 2001). *Time* asked, “George (W.) Bush and Congress have cut taxes several times in the past four years. Have these tax cuts been fair to the average taxpayer, or have they favored the wealthy over everyone else?” (*Time*, August 31-September 2, 2004). In an uncharacteristically leading question, CBS asked about fairness but stated the tax cuts’ distributional effect: “Do you think the tax cuts in George W. Bush's proposed budget are fair to all Americans or unfair because they mostly benefit the rich?” (CBS January 21-24, 2002). Other questions asked about who benefitted the most from the tax cuts without specifically referencing the term “fair.” For example, “Do you think the tax cut (George W.) Bush has proposed would mainly benefit lower income people, middle income people, upper income people, or all people about equally?” (ABC, April 19-22, 2001). Here, the idea of favoring the wealthy as unfair is implicit, coming from American cultural norms. (Advocates of course said that everyone would benefit while critics argued that the wealthy would be the primary beneficiaries.) Only CBS asked distributional questions *before* the 2000 election, establishing that the majority of the public understood the Bush tax plan as one which privileged upper income households, even during the campaign (see Figure 3-13).

At the other end of the spectrum, Fox was the only network that asked no tax-related questions of a distributional nature during the five-year period under study.

Figure 3-13: Perceived Distributional Skews in Tax Plans



The post-election evidence from all other networks, despite the variety of ways in which they posed the question, points overwhelmingly to an American public that understood the distributional implications of the Bush tax cuts. They understood that the wealthy were the biggest beneficiaries, both of the 2001 legislation and of the 2003 legislation (see Figure 3-14). Note that these questions precede passage of both pieces of legislation, so it can hardly be argued that people were “duped” before the tax cuts, realizing their maldistribution only after they had been implemented. A March 2001 NBC poll, taken during the height of the media discourse on the 2001 tax legislation, captured the American people’s expectations about who would benefit from the Bush tax plan (see Figure 3-15). They clearly did not see the primary objective of the plan as bringing tax relief to the middle classes; nor did many of them think that they themselves would benefit substantially.

Figure 3-14: Perceived Beneficiaries of the Tax Cuts

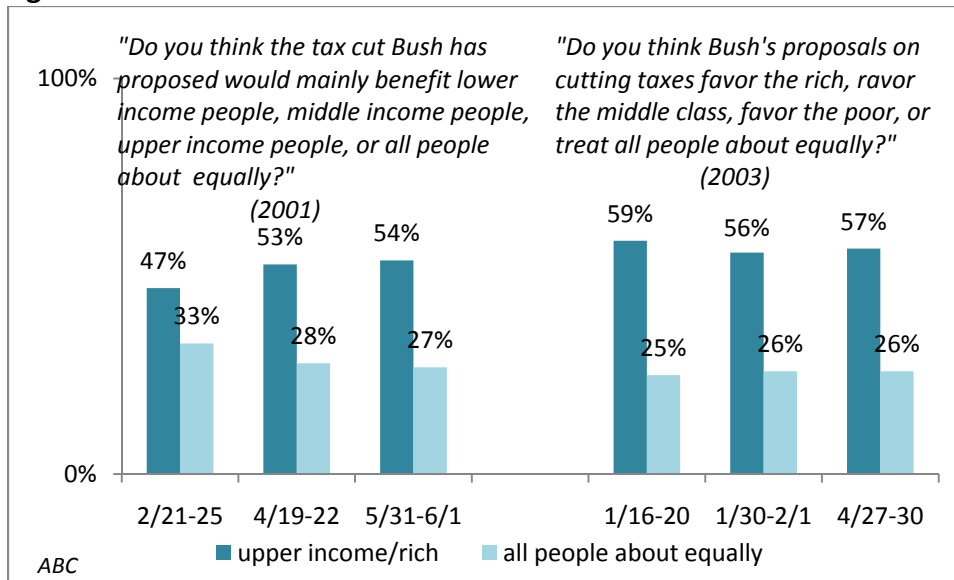
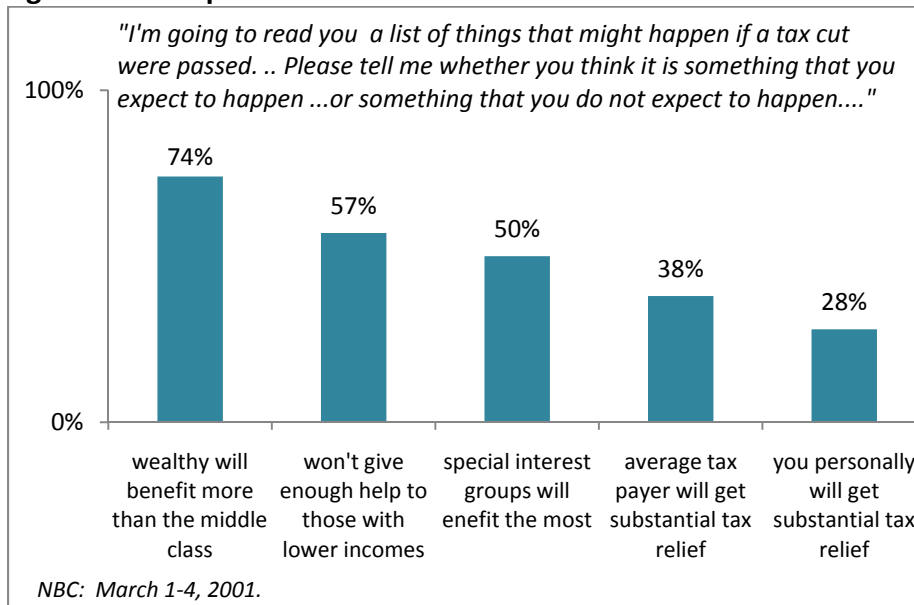


Figure 3-15: Expectations of Bush Tax Plan



Ease of Compliance

The Bush tax cuts were never intended to simplify the filing process or make compliance easier. No additional filing was needed for the refunds, but other provisions of the 2001 and 2003 tax legislation were primarily concerned with rates and credits (the phasing in of which, arguably, could have complicated filing). The networks asked no questions on ease of federal

income tax compliance in the five years of this analysis. There were a handful (13) of questions on federal tax satisfaction but these questions measured people's perceptions of their taxes being too high and tried to gauge whether it was *how much* they paid or *how the government spent their taxes* that was most frustrating to them. (In 2005, the majority—71 percent—were more concerned about *how* their tax dollars were spent (Fox, March 29-30, 2005). Americans estimated in 2002, that, on average, 47cents of every tax dollar were wasted (ABC, April 10-14, 2002).

Private Economic Decisions and the Economy

While Graetz has listed both minimal interference in private economic decisions and compatibility with economic growth as criteria for evaluating tax policy, the Bush tax cuts were intended to stimulate the economy by influencing private economic decisions. In this respect, they conflicted with these evaluative criteria by design.

Eleven percent (11 percent) of the questions asked by media pollsters asked respondents to ponder the personal impact the tax cuts would have on them or their families in some way. However, of these, only nine questions asked about behavior—primarily focusing on how people intended to spend their 2001 tax rebates. Answers varied widely with changes in the response options, which ranged from a simple “save it/spend it” to detailed spending and savings options (“a vacation trip or other travel, education or job training, home improvement, a car or other vehicle, paying off loans or other debt, investment in stocks or mutual funds, or personal savings”). The theory of the tax cuts as economic stimulus rested upon the assumption that those with refunds would spend it. “Spending,” however, was rarely the majority response. Whenever “paying off bills/debt” was an option, the plurality of people said that is what they would do.

Individual behavior aside, there were many questions on whether respondents perceived the tax cuts as “good or bad for” or “helping or hurting” the economy. Presidential evaluations are highly correlated with respondents’ perceptions of the economy, putting a high premium on perceived economic effectiveness of the tax cuts. Media pollsters asked the public to evaluate the impact of the tax cuts on the economy on 49 occasions over the period of this investigation, using roughly 5 percent of all their tax-related questions to ask a question that, even among economists, is more a matter of faith than empirical evidence (Caplan 2002).

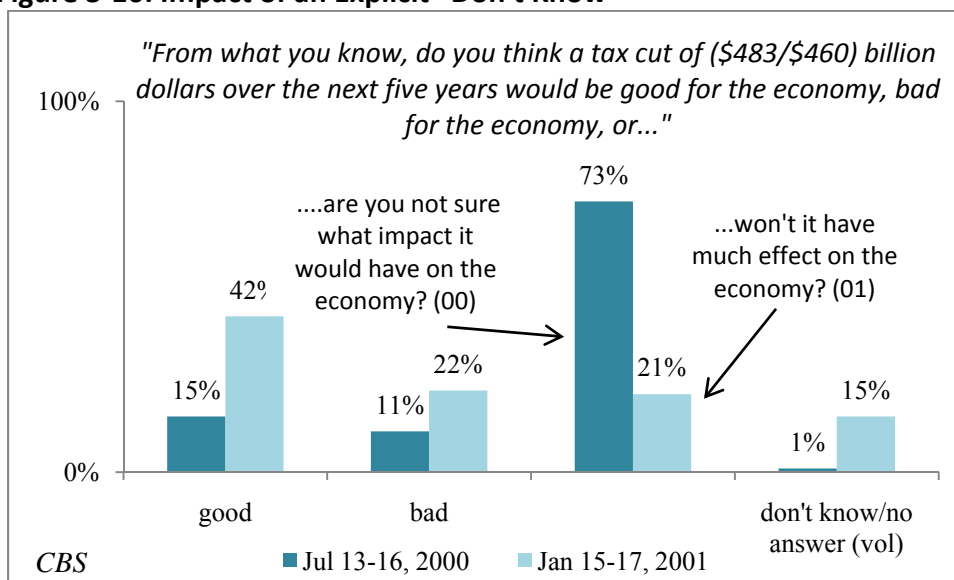
The vast majority of these economic impact questions were some variety of whether the tax cuts “were good or bad for” .., “helped or hurt” ... , or “were effective or not in stimulating” ... the economy. Sometimes these questions were asked prospectively and sometimes retrospectively. Since there were two major pieces of tax legislation and discussion of additional cuts during the period of this investigation, the point of reference for the prospective question changed: from the smaller tax cut being discussed in the campaign; to the larger tax cut discussed once serious legislative effort began in 2001; to the 2003 tax cuts; to additional tax cuts that Bush proposed in 2004 and 2005.

Once again, CBS was the only network to ask an economic impact question *before* the 2000 election. In May of 2000 and again in July of 2000, CBS asked, “From what you know, do you think a tax cut of \$483 billion dollars over the next five years would be good for the economy, bad for the economy, or are you not sure what impact it would have on the economy?” In May, 61 percent of the public said they were not sure what impact it would have (23 percent thought it would help; 13 percent thought it would hurt). By July, 73 percent said they were not sure (15 percent said it would help; 11 percent said it would hurt). So public opinion during the

campaign was very uncertain about the effects of a tax cut that, at the time, was conceptualized as less than half the size of what ultimately passed in Bush’s first year in office.

The empirical effects of tax cuts on the economy were highly contested among economists, and the news media easily plucked advocates and foes of tax cuts from reservoirs of economic experts with convincing credentials. So it is perhaps no surprise that the public was flummoxed by this question. Unfortunately, the CBS pre-election questions on the perceived economic impact of the tax cuts were the only ones of its kind to include an explicit ‘don’t know’ response. After the election, CBS changed the response options to this question, substituting “or won’t it have much effect on the economy” for “not sure what impact it would have,” recording a “not sure” or “don’t know” response only if it was volunteered by the respondents. Leaving out the “don’t know” option is associated with a nearly 3-fold increase in the optimistic expectation of the tax cuts, but only a 2-fold increase in the pessimistic outlook (see Figure 3-16). Since this change in response options was not a randomized test, but was separated by time and an election, it is impossible to measure how much of the variation in the response between July and January

Figure 3-16: Impact of an Explicit "Don't Know"



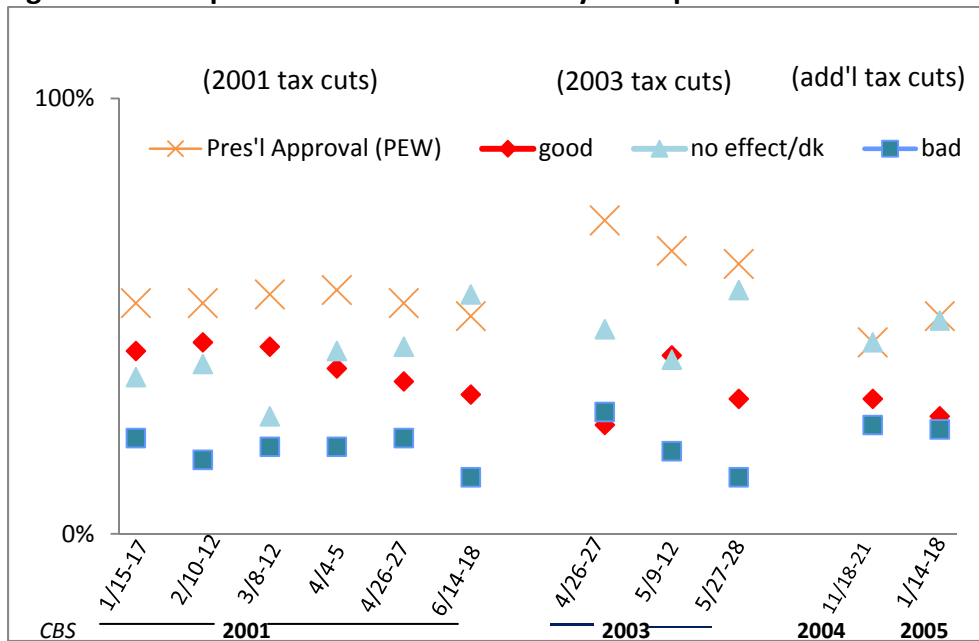
was due to question wording versus actual shifts in public opinion. However, given the pre/post-election stability of other tax-related questions (such as the favor/oppose question), it is unlikely that people's evaluation of the impact of the taxes shifted so dramatically in six months. What people think may not change that dramatically, but here we can see the dramatic effect that the polling question can have on the *meaning* of public opinion. This is not an obviously biased question. Rather, the masking of people's ignorance or uncertainty ("I don't know", "I haven't thought about it much," etc.) is what, in this case, transforms a seemingly divided public into one with a strong plurality of support for the idea of the tax cuts as economic stimulus. We know from survey experiments that public perceptions of public opinion have shifted aggregate level support for political candidates (Mutz 1992). There is less evidence for effects on policy preferences.

Media pollsters continued to ask about the economic impact of the tax cuts through 2005. Sometimes the question was retrospective, as in "Overall, do you think the tax cuts enacted in 2001 have been good for the economy, bad for the economy, or don't you think they've made much difference one way or the other?" Other times, the question was prospective, "From what you know, do you think a tax cut of 1.6 trillion dollars over the next ten years would be good for the economy, bad for the economy, or won't it have much effect on the economy?"

In *prospective* questions about whether the impact of the tax cuts on the economy would be good, bad or negligible, one can see that the idea of tax cuts as being good for the economy loses some credibility during the six months preceding passage of the first cuts in late May, 2001 (see Figure 3-17). The balance is made up not from people thinking the cuts are bad for the economy, but from people thinking the tax cuts will not affect the economy one way or the other. In 2003, the question of whether the tax cuts will be good for the economy refers to the 2003 tax

legislation, which largely *accelerated* the phasing in of tax cuts already passed by Congress in 2001. This was not specifically referenced in CBS’s questions which referred simply to “new

Figure 3-17: Impact of Tax Cuts on Economy: Prospective

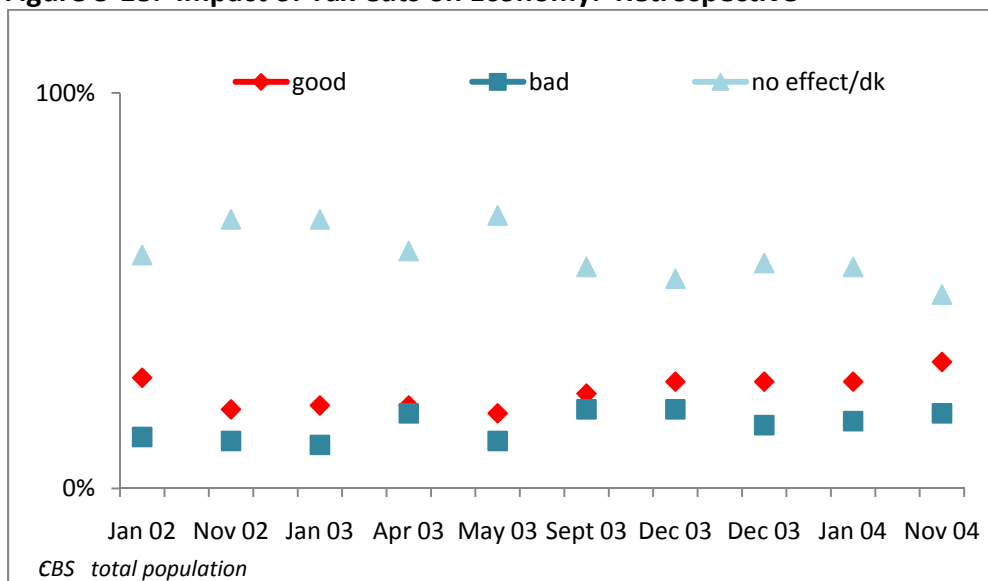


tax cuts” in both May measures and a “large tax cut” in April of 2003. These 2003 measurements were also taken shortly after the Iraqi invasion when Bush enjoyed the customary wartime lift in presidential approval rates. There was a decline in the number of people who thought the tax cuts were bad for the economy over this period, while there is no clear trend for the proportions of those who thought the tax cuts a good idea, and those who thought they would not affect the economy. By the final 2003 measure, taken almost immediately after Congress had signed the tax legislation that was positioned as economic stimulus, most Americans (56 percent) believed that it would not have much of an effect on the economy one way, or the other or did not know what effect it would have (9 percent). Nearly one-third (31 percent) believed the tax cuts would be good for the economy. Only 13 percent thought the tax cuts would actually hurt the economy.

Finally, in late 2004 and early 2005, the idea of “more tax cuts” was much more controversial in terms of the anticipated effect on the economy. By this time, the proportion of those who thought the tax cuts were bad for the economy had risen to almost the same level as those who held a more optimistic view. Neutrality, or thinking that the tax cuts would not affect the economy one way or the other, had shrunk along with Bush’s approval ratings.

CBS’s data on people’s *retrospective* assessment of the economic impact of the 2001 tax cuts begins in January of 2002. From the beginning of 2002 to the end of 2004, public opinion solidified into either the optimistic or pessimistic camps while the proportion of those thinking the cuts had had no impact declined (see Figure 3-18).

Figure 3-18: Impact of Tax Cuts on Economy: Retrospective



What public opinion evidence there is suggests that people were *not* going to engage in the type of personal behavior the tax cuts were designed to stimulate (spending), and Americans were increasingly divided in how they evaluated the tax cuts’ effect on the economy. As the tax cuts took effect and were accelerated by a second Bush legislative victory in 2003, the American public was less likely to believe the impact of the tax cuts would be neutral.

Did the Tax Cuts Produce Adequate Revenue?

A majority of Americans did not believe that cutting taxes would seriously threaten Social Security or Medicare (see Table 3-8, top panel). Yet they did believe that the tax cuts would threaten the annual budget (see Table 3-8, middle panel). And the public was very skeptical of the size of the surplus projections, with two-thirds or more agreeing that the projections were probably overstated (see Table 3-8, bottom panel).

Whether the tax cuts left “enough money” for other national priorities depends, of course, on your priorities. However, even conservative economists such as former Federal Reserve chairman Alan Greenspan have attributed some of the Bush years’ budget deficits to the tax cuts. And we know now, of course, that much of the surplus “withered away” under Bush. In these respects, public opinion does not seem far from the mark of empirical reality.

In summary, how did the public evaluate the Bush tax cuts on Graetz’s evaluative criteria? (Were they fair? Easy to comply with? Did they interfere minimally with private economic decisions? Did they help the economy? Produce enough revenue?) The public, by and large, thought the cuts were not fair. They were deeply divided (and increasingly so, over time) in their opinions about how the tax cuts affected the economy. And they were skeptical that Bush could both cut taxes and balance the budget.

Self-Interest

While Graetz’s evaluative tax policy criteria did not include self-interest (i.e., What’s in it for me?), this is, in fact, how many people—particularly, politicians and media elites--assume people will evaluate fairness. Bush’s own rhetoric sometimes stressed a utilitarian definition of fairness in which fairness was defined as maximizing self-interest *across* the population.

Table 3-8: Perceived Feasibility of Having It All

Believability of Tax Cut Claims		May 10-13 2000	July 13-16 2000	Feb 10-12 2001
CBS	Do you think it's possible or not possible to preserve programs like Social Security and Medicare and cut income taxes at the same time?			
	Possible	58%	62%	58%
	Not possible	34%	26%	31%
	Depends/Don't Know	2%/6%	2%/10%	2%/9%
		Jan 13-16 2000	Feb 24-27 2000	July 20-23 2000
ABC	Do you think (George W.) Bush would be able to keep the federal budget balanced and cut income taxes at the same time, or not?			
	Yes	38%	39%	37%
	No	56%	56%	53%
	No opinion	6%	5%	10%
		Aug 24-25 2000*	Feb 8-9 2001	Mar 15-16 2001
News-week	We're interested in people's views on the accuracy of recent projections about the size of the federal budget surplus--about 6 trillion dollars over the next 10 years. Do you feel it is pretty safe to rely on these projections in making decisions about government spending and tax policy, or do you think there is a good chance that the surplus will be a lot lower than has been projected?			
	Pretty safe to rely on	16%	18%	22%
	Good chance will be a lot lower	66%	70%	67%
	Don't know	18%	12%	11%

*Registered voters or plan to register.

Expectations of benefiting from the tax cuts were surprisingly low, given how strongly the Bush administration positioned its policy as “across-the-board tax cuts” or “tax cuts for everybody.” In September of 2000, people were skeptical that their taxes would be cut whether Bush or Gore were elected, though Bush did have the self-interest tax edge, with 17 percent believing their taxes would be cut under Bush compared to 6 percent under Gore (CNN, September 15-17, 2000). At the same time, they were more likely to believe that Gore’s

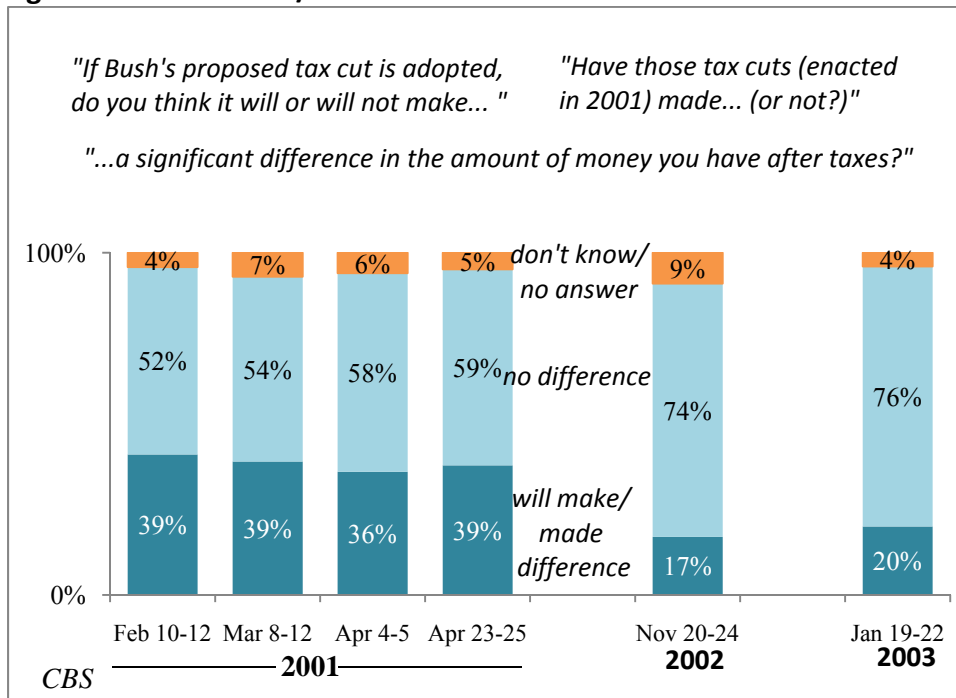
proposed tax cuts applied to them (45 percent, compared to 37 percent for Bush’s proposed tax cut plan), suggesting that there may have been a difference between which candidate people believed most likely to get their tax plan passed and who they felt was most likely to benefit under the competing plans (CNN, September 15-17, 2000). Shortly after the election, CBS began tracking people’s perceptions of their own self-interest in the Bush tax cuts. There was never much more than a third who felt they would “benefit significantly” from the tax cuts. Once the cuts were passed and implemented, the percentage of people who thought they actually *had* benefited dropped to under 20 percent (see Figure 3-19). A similar retrospective question about whether people had benefited or not from the Bush tax policies, asked in September of 2003 and repeated in the first three months of 2004, shows that roughly one in five respondents believed that their taxes had gone down, while upwards of 25 percent felt they had actually increased. A plurality of respondents felt that there had been no difference in their taxes.

Public Opinion Authorship

What gets asked of the public is a decision made by pollsters and in that sense, pollsters might be considered the “authors” of public opinion (Lewis 2001; Schuman 1986). While single questions often get criticized for question wording-related bias (especially by those whose interests are not supported by the polling results), rarely is there criticism of a specific “opus” of public opinion on a particular topic. Yet public opinion is less what we think in our minds and more what gets asked, reported, and incorporated into media discourse (Lewis 2001). Distortion is an obvious problem and how pollsters ask questions has been the focus of many methodologists. Less obvious is how the choice of *what* pollsters decide to ask influences public opinion. Evaluating the public opinion tax cut “opus”, or the body of all questions asked of the

public by media organizations on the tax cuts, provides important insights into the social construction of public opinion; and yet this type of evaluation is rarely done.

Figure 3-19: How Will/Did the 2001 Tax Cuts Affect You?

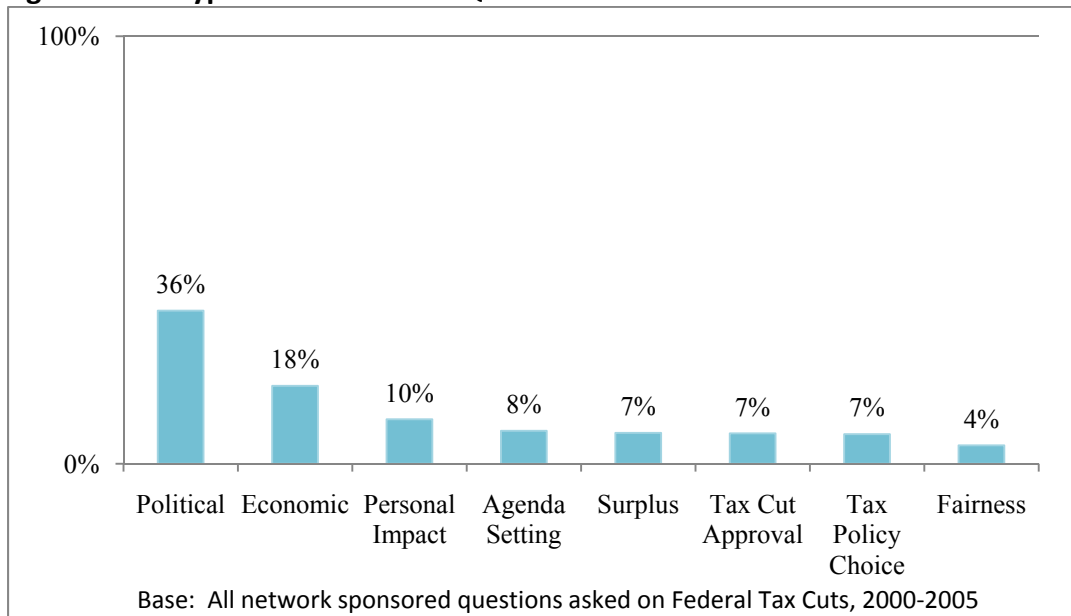


The most commonly asked questions about the tax cuts by media pollsters were political questions. More than one in three questions (36 percent) were either electoral or “horseshoe” questions (see Figure 3-20). That is, the questions either asked respondents how the issue of the tax cuts would affect their vote, or they asked respondents to rate a candidate, rate the president or rate a political party on the issue of taxes. The motivation of such questions is generally to determine how a particular candidate’s position on taxes is affecting their electability, not to understand the public’s tax policy preferences per se. These questions were most dominant in election years, comprising 57 percent of polling questions in 2000 and 63 percent in 2004.

Questions which put the tax cuts in the context of economic policy, or assumed a relationship between the economy and the tax cuts, comprised almost one in five questions (18

percent). As previously discussed, many of these questions were some variant of “Do you think the Bush tax cuts have been good for the economy, bad for the economy or haven’t affected the

Figure 3-20: Types of Tax-Related Questions Asked



economy one way or the other?” Other questions seemed to assume that the tax cuts would provide some stimulus, even while asking the respondent if there were more effective stimulus measures, as in the following question asked by NBC: “Which of the following options do you think should receive greater emphasis in an economic stimulus plan:— Option A: extend unemployment benefits and help pay health care premiums for laid-off workers and fund public works programs to create jobs, or Option B: Provide tax cuts for individuals to stimulate spending and especially for businesses to encourage investment and create jobs?”¹⁶ (NBC, November 9-11, 2001). Still other questions asked respondents to evaluate the credibility of claims that the tax cuts would stimulate the economy, as in CBS’s question: “In your opinion, how likely is it that new tax cuts would create more jobs:— is it very likely, somewhat likely, not

¹⁶ Half the population said Option B, the tax cuts, compared to 43% who preferred extending unemployment benefits. The remainder volunteered that they were unsure.

very likely, or is it not at all likely that a tax cut would create more jobs?” (CBS, May 9-12, 2003)¹⁷.

Despite the presumption that self-interest is what motivates people’s tax policy preferences, only about one in ten (11 percent) of the questions posed by the networks/news weeklies was a question about personal tax practices or the personal impact of the tax cuts. That is to say, they were questions about the respondent’s current tax practices (e.g. did they file electronically?), their anticipated behavior upon receiving a rebate or tax reduction, their perceptions of how the tax cuts would or did affect their families, and whether they thought their taxes would go up or down under a particular candidate.

Agenda setting questions were very broad questions such as: “What is the most important issue facing the nation?” Sometimes they were open-ended questions; other times response options were provided. Seven percent of questions were of this priority-setting nature. Despite response options varying, taxes were rarely at the top of the list.

Questions about tax cuts as tax policy were divided evenly between questions which asked for a thumbs up or thumbs down evaluation of the Bush tax cuts (i.e., questions which asked respondents whether they approved or disapproved, favored or opposed, agreed or disagreed with the tax cuts, without providing much detail or context); questions which asked respondents to choose between tax policy alternatives (larger versus smaller, across-the-board versus targeted, and some considerably more detailed alternatives); and questions which placed the tax cuts in the context of what to do with the surplus. Each of these categories of questions

¹⁷ The public was near split down the middle, with 48% saying not likely and 46% saying likely.

comprised 7 percent of all tax-cut related questions asked. Only 4 percent of the questions asked about fairness or the distribution of the tax cuts.

Finally, most of the polling questions referred to the tax cuts very generically, for example, “Bush’s tax cuts,” “the tax cuts recently passed by Congress,” or the “2001 tax cuts.” Six percent of all questions included the estimated cost of the proposed or recently passed tax cuts (for example, “the \$1.3 trillion tax cuts”). Aside from the cost of the tax cut; broad choices of bigger/smaller or targeted/across-the-board tax cuts; and features of policy proposals that had more to do with the timing and duration of the cuts rather than the content of the cuts per se (i.e., extending, accelerating or making the tax cuts permanent); policy-level detail was referenced in only 7 percent of the questions. Details of proposed policy that most frequently were incorporated into question wording included a general reduction in the business tax, mentioned in 20 questions (1.9 percent); reduction or elimination of the taxes on investment income, mentioned in 18 questions (1.7 percent); and the tax rebate, mentioned in 12 questions (1.1 percent). Reductions in payroll taxes—one of the Democratic alternatives to Bush’s across-the-board cuts—were mentioned in only three questions,¹⁸ twice by NBC and once by *Newsweek*. These tended to be long, rather complicated questions, such as:

I’m going to describe two different types of tax cut plans now being debated in Washington. After I describe each, please tell me which one you would most prefer. The first plan would reduce federal income taxes across-the-board by a total of 1.6 trillion dollars over 10 years, with most of the impact in the second five years. The largest share of this tax cut would go to wealthier Americans, who currently pay the most in taxes. The second plan would be of equal or smaller size but would take full effect this year and would be aimed more at middle income Americans. It would involve either credits or reductions in the payroll taxes that are deducted

¹⁸ Questions on Social Security frequently mentioned payroll taxes but these mentions were in the context of Social Security reform. Within the dataset of 1048 questions analyzed on the Bush tax cuts, all three mentions of the payroll tax were in the context of Democratic alternatives to Bush’s proposed across-the-board cut.

from people's paychecks. Which would you most prefer...the first tax plan or the second tax plan? (Newsweek, March 15-16, 2001)¹⁹.

Complexity can be difficult to convey in polling questions that are generally read over the telephone—frequently to distracted respondents. Nonetheless, public opinion can hardly be said to be accurate when the main opposition ideas are excluded from its purview.

Summary

In this chapter, we have seen how public opinion on the Bush tax cuts was shaped both by what was asked of the public and by how it was asked. Pollsters' questions were heavy on the electoral implications of the taxes and light on people's policy preferences, particularly preferences that placed the tax cuts in the context of a policy *choice*, rather than the deeply problematic thumbs up/thumbs down questions. These pollster decisions helped to shape the meaning of the tax cuts as political advantage or liability. Policy preferences on the tax cuts per se were much less prominent in the public opinion "opus." Further, tax policy preference questions were as likely to be asked about in isolation (approval or not of Bush's proposals) as they were in the context of alternatives (e.g., Democratic plan vs. Bush proposal). Questions about fairness were scarce, while there were few questions about awareness or knowledge to facilitate how knowledge and opinion were related.

Despite these conservative influences on public opinion, support for the tax cuts was fragile at best and we have explored some of the sources of its apparent inconsistency. Only the most simplistic and uninformed interpreter would conclude that the public supported the tax cuts. To understand how knowledge (or lack of it) affected people's policy preferences, we will have to turn to another data set, the 2004 National Election Study, in Chapter 4. In Chapter 5, we will

¹⁹ Americans preferred the second plan—the one involving credits or reductions in the payroll tax—by almost 4 to 1.

turn to mainstream television news coverage of the tax cuts to understand what an attentive public *could have known* about the tax cuts and what claims elites made about public opinion.

Chapter 4 INTEREST, INFORMATION, AND IDEOLOGY: INFLUENCES ON TAX POLICY PREFERENCE DURING THE BUSH ADMINISTRATION

As Chapter 2 indicated, sentiment about federal taxes, particularly the income tax, has played a major role in political realignment at key moments in U.S. history. In more recent times, tax policy has played a prominent role in presidential campaign rhetoric. Since 1980, every presidential election has included a candidate who appealed to the American electorate with a tax-cutting pledge (Lacy 1998) and presidential campaigns in the 70s, 80s and 90s are all characterized by a substantially higher level of tax-related discourse than the campaigns of the 50s and 60s (with the exception of Eisenhower's campaign in 1952) (Campbell 2007). Despite the prominence of tax cuts in electoral discourse, however, federal taxes rarely appeared to be high on the American public's agenda. From 1987 through 2009, for example, no more than 4 percent of Americans ever mentioned taxes when asked to name the most important problem facing the nation by Pew (Pew 1999; 2010). Gallup, which allows up to three responses on this question, tracks a bit higher, but taxes as an unprompted top national concern rarely cross into double-digit territory. When prompted, Americans rated tax cuts as a low priority, even in the midst of the tax-cutting legislative frenzy in early 2001. This is not to say that Americans think they pay too little in taxes. In fact, Americans almost always think they pay too much in taxes. However, there are always issues which rank higher as a priority for which they want their leaders' attention (Hansen 1983; Newport 2001).

Influences on Tax Policy Preferences

Tax policy is widely perceived as too complex an issue for the American public to understand. Compared to other public policy issues, tax policy does not generate widespread attention from the public, even when it is getting widespread attention from elites and the media

(Lupia et al. 2005). The tax revolts of the 1970s elicited some interest from public opinion scholars, but overall, periods of tax reform tend to generate academic interest in political elites. Until recently, there has been very little scholarship on tax policy public opinion formation.

Scholars who have analyzed tax-related public opinion often point to self-interest as a key driver of policy preferences. Taxes were one of the few policy areas in a review across a wide array of domains where self-interest appeared to be stronger than altruism in driving policy preferences (Sears and Funk 1990). Other studies have found that self-interest is the key driver of tax policy preference, but these studies have tended to focus on more local and tangible taxes. For example, studies on the property tax, the home mortgage interest deduction, the college-tuition tax credit, cigarette taxes, and capital gains deductions all indicated that policy preference followed material self-interest (Campbell 2007).

After analyzing archival polling data as far back as the 1930s, Andrea Campbell (2007) has argued that Americans' tolerance for taxes is driven by both material conditions and by elite discourse. In flush times, she argues, Americans are quite tolerant of taxes, even when marginal rates are high. By contrast, they tend to think they pay too much when material conditions deteriorate. However, Campbell argues that it is the interaction between elite rhetoric and the "cost of funds"²⁰ that gives tax policy its electoral force. Prior to the 1970s, she says that political elites tacitly agreed on tax policy. Since the politicization of tax policy in the 1970s, Americans' attitudes about how much they pay in taxes tracks more closely to actual tax levels. In turn, attitudes toward taxes have become more closely associated with political parties and voting choice.

²⁰ Campbell defines cost at the aggregate level, as total tax revenue as a percentage of GDP.

While media coverage of tax issues often uses a “what’s in it for you” frame, based on the assumption of self-interest as motivator, leadership in the fight for estate tax repeal used intensely passionate arguments about fairness, family businesses, and the iconic family farm. Graetz and Shapiro (2005) have argued that the key strategic *error* made by Democrats in that debate was to build their case against repeal based on self-interest. Republicans also targeted groups that have traditionally had stronger identification with Democrats, but had recently gained status in the marketplace: women and African Americans. When 120 of the wealthiest Americans published a petition in the *New York Times* in February of 2001 to preserve the estate tax (an argument based on values, for keeping a tax was against their self-interest), Bob Johnson, media mogul and America’s first African American billionaire, responded on April 4, with an ad *endorsing* Bush’s effort to repeal the estate tax that was sponsored by a group of black business leaders (Molotsky 2001). Johnson later said that since African Americans had not been able to acquire or accumulate capital until recently, it was unfair to now place them on the same “even playing field” as wealthy whites who had faced none of the same systemic obstacles (Graetz and Shapiro 2005). Many members of the Congressional Black Caucus also favored repeal, arguing that wealth in the African American community was primarily from entrepreneurial activity. Thus, there was a concerted effort to reposition African American *group interest* in favor of estate tax repeal. There is evidence that this elite-driven effort had some effect. In June of 2000, African Americans were significantly less likely than others to favor estate tax repeal (51 percent versus 61 percent). By the election of 2002, they were marginally more likely to favor repeal than others (78 percent vs. 69 percent)²¹. However, at neither point in time did a majority of

²¹ Question wording varied but was substantively similar. In June 22-25, 2000, Gallup, on behalf of CNN, asked “As you may know, Federal inheritance taxes currently apply to estates valued at more than \$1 million. A new proposal would eliminate all inheritance taxes in estates over \$1 million as well. Would you favor or oppose that proposal?” In October and November of 2002, the American National Election Study of 2002 asked, “There has

African Americans oppose repeal, though the margin was closer in 2000. Like other Americans, the vast majority of African Americans would not stand to benefit from estate tax repeal and, given higher rates of African American poverty, it could be argued that they would be more likely to be hurt by federal government revenue reductions.

Party identification and political ideology (conservative to liberal) are perhaps the most obvious ideological factors that one would expect to drive tax policy preferences. Republicans opposed the federal income tax at its inception in 1862, and have fairly consistently argued for cutting taxes ever since. During the Clinton years, House Republicans had repeatedly pushed for tax cuts. In 1999, they succeeded in getting a tax cut bill all the way to the president's desk, thereby forcing a veto, which Clinton executed with much flourish in a White House Rose Garden ceremony. The bill included rate reductions, elimination of the marriage penalty, and repeal of the estate tax (Stevenson 1999). Despite some well publicized dissent in 2003 from a few fiscally conservative Republican senators, the Bush tax cuts of 2000 and 2003 had widespread Republican appeal and passed largely along party lines.

We should expect a general tendency for self-labeled conservatives to favor the Bush tax cuts as well, as that label usually indicates a predisposition against government intervention in private affairs, which is how personal income is commonly viewed.

A more subtle ideological factor to consider is that of trust in government. In an analysis based on the 1980 National Election Study and fielded immediately before and after the presidential election that brought Ronald Reagan to power, trust in government was *inversely* correlated with support for the tax cuts (Lacy 1998). The more *distrust* people had in the

been a lot of talk recently about doing away with the tax on large inheritances, the so-called (estate/death) tax. Do you favor or oppose doing away with the (estate/death) tax." "Estate/death" tax wording variations were randomly rotated. Marginals quoted here are based on the combined totals. Both data sets were weighted.

government, the stronger their support for Reagan's tax cuts. Lack of trust bred support for cutting taxes. However, unlike analyses of the state level tax revolts, perceptions of government waste in Lacy's analysis were unrelated to tax policy preferences at the federal level. People *did* seem willing to spend less on government services and on defense in order to have lower taxes. These findings contrast with Sears and Citrin's (1982) analysis of attitudes toward state level taxes in California. They found that people wanted lower taxes *and* more spending. The stronger the perception of government waste; the more people wanted "something for nothing."

In the larger literature of American exceptionalism, scholars have long pointed to uniquely American ideological characteristics that they believe are implicated in the distinctively conservative nature of U.S. social and fiscal policy, compared to other advanced industrialized nations (Lipset 1996). Thomas Frank's *What's the Matter with Kansas?* (2004) is essentially a popular argument in this vein. Frank argues that Republicans—dominated by the interests of large capital—have strategically courted cultural conservatives on issues such as abortion, gay marriage, traditional family roles, and stem cell research in order to win support for their conservative economic agenda that, he argues, is *against* the material interest of most cultural conservatives. The relationship between cultural conservatism and tax policy preferences, however, has not been tested empirically. Therefore, it is not clear whether cultural conservatism influences tax policy preferences beyond general political ideology and party identification, or if it influences policy preferences in a direction opposite of what self-interest would suggest.

Others have located the source of U.S. social and fiscal conservatism in the development of racial ideology that uses white privilege to obscure class interest (Guinier and Torres 2002; Jones 2001; Kornblum 1974). In an interview explaining the Republican Party's "southern

strategy,” the late Lee Atwater explained how issues like taxes came to symbolically represent white supremacy, and thus initiatives like tax cuts were able to attract people who, based on their socioeconomic status, should have been more likely to vote against them.

You start out in 1954 by saying, ‘Nigger, nigger, nigger. By 1968, you can’t say ‘nigger’ — that hurts you. Backfires. So you say stuff like forced bussing, states’ rights, and all that stuff. You’re getting so abstract now [that] you’re talking about cutting taxes, and all these things you’re talking about are totally economic things, and a byproduct of them is [that] blacks get hurt worse than whites. (Lee Atwater, quoted in Herbert 2007, p.A30).

Public opinion data have traditionally shown an association between attitudes toward race, attitudes toward income redistribution, and preference for progressivity in tax policy. Analyzing data from the 1970s, Susan Hansen (1983) noted that whites who disagreed with the statement “blacks don’t work hard enough” were almost 1.5 times more likely to support progressive taxation (51 percent vs. 36 percent). African Americans strongly supported progressive taxation and guaranteed jobs or income, regardless of their income, education, or political affiliation. By contrast, white support for progressive taxation and for guaranteed jobs was much more tepid (Hansen 1983; 189-191).

In more recent opinion polls, African Americans and others who self-identify as black show a comparatively strong preference for government sponsored redistribution, though they appear reluctant to use taxes as a way to do that. For example, as Table 4-1 indicates, African Americans were significantly more likely than whites to favor government intervention in reducing income gaps; yet they are only slightly more likely to reject the idea of a flat rate tax and equally likely to say they favor the current “gradual” tax structure. In a question that actually *defines* progressive, flat, and decreasing rates, there is no significant difference between the preferences of whites and blacks. In each case, slightly more than half prefer the current

progressive rate structure; with most of the balance saying they would prefer a flat rate (see Table 4-1, lower panel).

Table 4-1 Opinion on Redistribution and Progressive Taxes

Source: Kaiser/NPR/Kennedy School of Government Poll February 5-March 17, 2003	Whites (952)	African Americans (149)
It is the responsibility of government to reduce the differences in income between people with high incomes and people with low incomes. (1/2 sample) (Net agreement) Pearson Chi-Square 18.523 (p=.001)	44%	65%
It is the responsibility of government to reduce the differences in income between high income people and middle-income people. (1/2 sample) (Net agreement) Pearson Chi-Square 22.681 (p=.000)	52%	61%
In the United States, we have what is called a graduated federal income tax system. Some people would like to change the current tax system so that everyone would pay the same income tax rate. Would you be in favor of a flat-rate system? Favor such a flat rate system Prefer keeping the system we have now Don't know enough to say Pearson Chi-Square 10.975 (p=.012)	40% 32% 28%	28% 31% 40%
Source: ANES 2006 Pilot Study November 13, 2006-January 7, 2007	Whites (517)	African Americans (76)
Which one of the following opinions best agrees with your view? People who make more money should pay a larger percent of their income in taxes to the government than people who make less money. People who make more money should pay a smaller percent of their income in taxes to the government than people who make less money. The amount of money people make should not determine what percent of their income they pay in taxes. Pearson Chi-Square .398 (p=.820)	56% 3% 42%	59% 3% 38%

While Table 4-1 provides some mixed signals with respect to whether whites and blacks differ in their preferences for tax rate structure, there is a large enough difference in attitudes toward redistribution that one might expect attitudes toward the Bush tax cuts to differ by race. To the extent that tax policy issues are often ones that have a clear party cleavage, one would

also expect to observe differences by race, given the long-standing affiliation between blacks and the Democratic Party. However, if, as Atwater suggested, taxes are a “stand in” for notions of racial inequality, than attitudes *about* race should play a role in tax policy preferences. For example, does racial resentment among whites dampen tax cuts opposition?

Aside from overtly ideological influences, perceptions of the health of the national economy have also been shown to influence attitudes toward tax cuts. Dean Lacy (1998) argued that public support for the Reagan tax cuts was not just a federal continuation of the local and state level tax revolts that had started with California’s proposition 13 in 1978. Rather, he argued that voters saw the tax cuts as a way of addressing the nation’s economic problems. Using the 1980 National Election Study, he found that support for the tax cuts was *not* driven by income, education, or race. Nor was preference for the tax cuts correlated with more ideological factors such as party identification, candidate assessment, or attitudes toward minority aid when other variables were controlled. What seemed to matter was the extent to which people believed in the efficacy of Reagan’s supply-side or “trickle down” theory of economic stimulus, independent of what they thought of Reagan. For example, people who believed that the tax cuts would create jobs, or would not result in a decline of tax revenue, were more likely to support the tax cuts; those who believed that the tax cuts would cause inflation and increase the deficit were more likely to oppose them. Consistent with the supply-side rationale Reagan used in promoting his tax cut reform, support for the tax cuts was inversely related to people’s assessment of the economy. The less robust they perceived the economy; the more they supported Reagan’s tax cuts. These effects were independent of evaluations of Reagan or political party. Thus, Reagan was able to sell the idea of supply-side economics to Democrat and Republican; to friend and foe.

Analysis of public opinion on Bob Dole's proposed tax cuts in the 1996 presidential campaign, takes framing of those cuts into account. In a split sample experiment, support for Dole's tax cuts was 20 percentage points lower (34 percent vs. 54 percent) when the preference question was asked sociotropically ("Do you think cutting everyone's federal income tax by 15 percent is the right thing for the country or the wrong thing for the country?"), rather than as a personal preference ("Would you favor or oppose cutting everyone's income tax by 15 percent?") (Grant and Mockabee 2002). Further, these alternative framings had an impact on *other factors* affecting presidential vote. When the personal tax policy preference question was asked, "self-interest" factors such as age and income were significant predictors of a Dole vote. When the sociotropic framing of the tax cut question was asked, these factors lost significance and consideration of the economy more than doubled in impact, moving from marginally significant to strongly significant.

The Role of Knowledge in Tax Cut Preferences

Larry Bartels (2005; 2008) has argued that support for the Bush tax cuts was almost entirely attributable to ignorance. In his earliest analysis of public opinion on the Bush tax cuts, he emphasized ignorance's role in establishing a "misguided" sense of self-interest (2005). In subsequent analyses, he argued that the role of ignorance was to obscure the relationship between a maldistributed tax cut and people's egalitarian values (2008). Since the construction of ignorance is a key theme of my project, a digression into the general information effects literature is appropriate.

Knowledge has emerged in recent years as an important determinant of the public's policy preferences, in general. Scholars have pointed to knowledge as a determinant of public opinion; building empirical evidence across diverse policy domains (Althaus 1998; Delli Carpini

and Keeter 1996; Gilens 2001; Zaller 1992). By knowledge, these scholars generally mean having basic information about the people, processes and institutions of the U.S. government.²² They do not argue that this general political knowledge is important in and of itself. Nor do they argue, as one critic of political knowledge scales has suggested, that knowledge of a particular set of questions is critical to citizen competence (Lupia 2006; Lupia et al. 2005). The importance of the political knowledge scale, developed by Delli Carpini and Keeter (1993; 1996), is that it captures a construct of political sophistication that is more discriminating than education, media habits, or issue attention—measures that have been used in the past to try to get at individual differences in the reception of political information (Price and Zaller 1993). Ignorance, then, is defined by being at the low end of the knowledge scale—by *not* having knowledge about the basic people and principles of politics. The point is not to make judgments about what level of political knowledge is necessary for citizen competence; rather, the point is to understand the *effects* of knowledge, within and between groups, on public opinion.

What is the relevance of these “knowledge effects”? Ever since Walter Lippman ([1922] 1949) argued that modernity’s complexity made democracy’s “omnicompetent” citizen a virtual impossibility, political theorists have countered that citizens are still capable of voting their self-interest, even in their ignorance. Indeed, prominent theorists have defined “interest” as what citizens *would* prefer if they were fully enlightened—that is, if they understood an issue and all its ramifications (Connelly 1972; Dahl 1989; Mansbridge 1983). Public opinion is rational, therefore, when “unenlightened” opinion is the same as “enlightened” opinion; a phenomenon

²² Bartels uses a different knowledge scale. The 2002 NES survey he uses did not include political knowledge questions. He uses, instead, the assessment of the NES interviewers, who rated respondents on level of information about politics on a five-point scale. In the 2004 NES survey, which I use, the correlation between the knowledge scale I develop from questions about politics and the interviewer judgment knowledge scale is .551 ($p=.000$). Of course one might argue that the presence of political information questions in that survey helped interviewers in their judgments and therefore one might expect the correlation between the interviewer assessment and a question-based knowledge scale to be weaker in the 2002 study.

that occurs when people use “heuristics” to arrive at their preferences (Popkin 1991; Sniderman, Brody and Tetlock 1991), or through aggregate level measurement dynamics (Page and Shapiro 1992). Bartels (1996) has argued that information effects provide empirical evidence of public opinion’s *irrationality* because they demonstrate that citizens would have *different* opinions were they fully informed. Further, he argues that these differences are not random but systematic, and therefore change not only individual level opinion but aggregate level public opinion as well.

Scholars measuring the empirical impact of knowledge on aggregate level public opinion have indeed found nonrandom error—that is, they have shown that aggregate level public opinion would differ significantly under higher knowledge assumptions. Further, they have observed a tendency for knowledge to move opinion to the left on fiscal and social policy issues.²³ A better-informed citizenry, however, does not necessarily produce the “universal public interest” once thought to lie dormant in the public sphere. In fact, Delli Carpini and Keeter (1996) have argued that knowledge has a polarizing effect on public opinion because it brings self-interest and opinion into closer alignment. However, they warn that information’s role in opinion formation is “not deterministic, but [rather] emerges from its interaction with personal, group, and national notions of fairness and responsibility” (p.251).

The impact of domain-specific knowledge is more difficult to establish because knowledge questions are quite rare in survey research. Scholars are divided on the necessity of studying domain-specific versus general political knowledge. Delli Carpini and Keeter (1996) and Zaller (1992), for example, argue on theoretical grounds, for domain-specific knowledge and

²³ There are some exceptions to this tendency. For example, on issues concerning government intervention vs. free market principles, knowledge tends to move people toward the free market, though that finding, which predates our current market debacle, should be treated with caution in the current environment. In addition, Larry Bartels (1996) has shown that electorally, knowledge favors challengers and Republicans. His models include controls for income, education, race, religion and a number of occupational status indicators.

resort to political knowledge on pragmatic grounds. In head-to-head tests, Zaller found only incremental improvements in the explanatory power of domain-specific knowledge, with a high degree of inter-correlation among various domain-specific knowledge indices.

Martin Gilens (2001), on the other hand, found that in five of seven issues he explored, policy-specific ignorance produced a significantly greater distortion in collective preferences than general political ignorance alone. He concluded that general political knowledge scales “offer a useful but incomplete account of the effect of political ignorance” (p.380). Taxes were one of Gilens’ seven issues. He used a measure of willingness to pay more in taxes in order to reduce the budget deficit, from the 1988 American National Election Survey, as his dependent variable in the tax policy domain. By modeling those who were “fully informed” on a scale of general political knowledge, he calculated that political knowledge would result in an 18 percentage point drop in Americans *unwillingness* to pay more in taxes. Simulating a public that was fully informed, both on the political knowledge scale, and on the domain-specific fact that the federal deficit had increased in the Reagan years, Gilens found an additional 5 percentage point decline in tax resistance (i.e., people would be *more* willing to pay higher taxes with this information). Thus the effect of ignorance was to make people *less* tolerant of taxes and domain-specific knowledge added incrementally, but significantly, to that effect.

Most of the research on tax-related public opinion, discussed above, predates the Bush tax cuts. Bartels (2008), one of the few scholars to analyze public opinion formation on the Bush tax cuts, evaluates the role of information but under controls for ideology and self-interest. For example, his ideological variables include party identification and the conservative/liberal spectrum, but do not include the types of attitudes about race and cultural issues that have been hypothesized to deflect tax policy preferences from self-interest considerations (p. 178). For self-

interest, he uses a simple question about respondents' perceptions of their own tax burden—a rather fuzzy measure of people's real material interests. In separate models in which Bartels tests for the differential impact that political knowledge had on Bush tax cut support, dependent upon party affiliation, he includes only family income and a question wording variation as controls (p. 184). Thus, while Bartels' model produces a large coefficient for knowledge, it misses many subtleties about what drove opinion on the tax cuts.

The remainder of this chapter will measure the impact of these potential influences on opposition to the Bush tax cuts and identify the relationships between ignorance and ideology and ignorance and self-interest. While I still expect knowledge to have an effect on tax cut opposition, it is not the absolute level of support or opposition I am interested in. I have already argued in Chapter 2 that the *level* of tax-cutting support suggested by the simplistic favor/oppose survey question available to both Bartels and me *overstates* support. Despite starting from a flawed baseline, the magnitude of the knowledge effect is important. Perhaps most interesting is how knowledge works and among whom. That is; does knowledge clarify the relationship of the tax cuts to deeply held beliefs or does it clarify their impact on people's interests?

Data Source and Model Development

My data source is the 2004 American National Election Study (ANES)²⁴, which includes a question similar to that used by Bartels from the 2002 ANES²⁵.

²⁴ ANES is a two-wave, face-to-face survey which uses a multi-stage area probability sample of U.S. residential citizens who were of voting age by November 2, 2004 and who lived in the 48 contiguous states. The first wave of interviewing was conducted from September 7 to November 1, 2004, had a 66% participation rate, and yielded 1212 interviews. The second wave was conducted from November 3 to December 20, 2004 and had an 88% re-contact rate, resulting in 1,066 interviews. Details on the sample can be found at <ftp://ftp.electionstudies.org/ftp/nes/studypages/2004prepost/nes04int.txt>.

²⁵ The benefit of the 2004 data set is that it also includes political knowledge questions and questions that can be used to construct scales on cultural conservatism and race resentment.

As you may recall, President Bush signed a big tax cut a few years ago. Did you FAVOR or OPPOSE the tax cut, or is this something you haven't thought about? Did you (favor/oppose) the tax cuts strongly or not strongly?

I coded anyone who opposed the tax cuts as 1; everyone else was coded 0. As Chapter 1 discussed, the public sphere is the arena in which citizens can challenge and hold the state accountable. Therefore, I wanted my empirical coding to reflect my interest in those who opposed or challenged Bush's tax cut proposals. This coding also reflects a "cleaner" read of those who opposed the tax cuts, as the dichotomous variable was then split between those who opposed the cuts on the one hand, and those who *did not oppose* them (i.e., either favored them or did not express an opinion).

Following Althaus (1998) and Gilens (2001), I use the following model

$$\text{Logit}(Y) = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \sum \delta (X_1 * X_{2k})$$

where the logit of (Y) is the natural logarithm of the odds that $y=1$, or in this case, the odds that a person is *opposed* to the Bush tax policy. While the model is expressed in terms of coefficients, the data will be presented as odds ratios to facilitate interpretation. Odds ratios significantly greater than one correspond to positive coefficients; odds ratios less than one correspond to negative coefficients. The odds ratio is the amount by which a one unit change in a given independent variable will increase (or decrease, if lower than 1) the likelihood of opposition.

X1 is a vector of information variables including the knowledge scale. X2 is a vector of variables capturing self-interest vis-à-vis the tax cuts. X3 is a vector of ideological variables, including cultural conservatism and race resentment. X4 is a vector of variables that might be expected to influence public opinion of the tax cuts given the prominence of economic framing of those cuts by the Bush administration. These include people's evaluations of the economy and

their sensitivity to deficits and to government spending. Since economic evaluations are known to be correlated with presidential evaluations (Conover, Feldman and Knight 1987), a Bush favorability rating has been added as a control.

Socioeconomic and political variables normally considered to be controls have been considered as substantive variables here and placed in one of the vectors of interest. Since the benefits of the Bush tax cuts were, in large part, a function of social location, most of these variables have been incorporated into the self-interest vector (e.g., marital status, children, income). Education, which is moderately correlated with political knowledge ($\sigma = .447$, $p = .000$), has been included in the knowledge vector, though knowledge remains the key variable of interest with education serving more as a control. Political ideology and party affiliation have been included in the ideology vector. Detail on the variables and scales used follows the hypotheses, below.

This model will be tested additively, that is, each vector of variables will be added incrementally, with the incremental improvement in model fit evaluated. Specifically, I will test the following hypotheses:

- *Hypothesis 1:*
Knowledge played a key role in the formation of public opinion toward the Bush tax cuts, with the more knowledgeable being more likely to oppose the cuts. Thus, the knowledge scale should have a significant and positive coefficient (an odds ratio of greater than 1). Knowledge should remain significant through addition of all vectors.
- *Hypothesis 2:*
Ideology played a larger role than self-interest in public opinion formation for the Bush tax cuts. Inclusion of the ideology vector will add substantially more to model fit, even with self-interest accounted for. Further, its addition to the model will attenuate the effects of the self-interest variables. Cultural conservatism and race resentment will depress tax-cutting opposition.

- *Hypothesis 3: Variables that capture key elements of the tax discourse in the media will have a significant effect on tax cut opposition, above and beyond ideological, informational and self-interest variables. Therefore X_4 should make a significant contribution to model fit. Coefficients on perceptions of the economy, deficit and spending sensitivity should all be significant. Negative evaluations of the economy and spending sensitivity should decrease opposition (i.e., result in odds ratios lower than 1). Deficit sensitivity should increase opposition (i.e., odds ratio higher than 1).*
- *Hypothesis 4: The way in which knowledge “works” is through clarifying people’s values, not their self-interest. Thus we should find interaction effects between knowledge and key ideological variables such as cultural conservatism, political ideology and race resentment, but no interactions between self-interest variables and knowledge.*

Explanatory Variables and Scale Development

Using the approach developed by Delli Carpini and Keeter (1993; 1996), *the political knowledge scale* was built using seven NES questions: whether or not the respondent knew which party was the majority party in the House before the November 2004 election; whether they knew which was the majority party in the Senate; whether they recognized and could name the office of major political or government figures (Hastert, Cheney, Blair and Rehnquist); and whether they placed Bush to the right of Kerry on left/right scales. These were combined into an eight-point index and coded from 0 to 1, with 0 indicating no political knowledge (i.e., getting none of the questions correct) and 1 indicating high political knowledge (i.e., getting all 7 questions correct).²⁶ The knowledge scale has a reliability of $\alpha = .759$.

For purposes of testing knowledge interactions, the knowledge scale is coded as an ordinal variable with cut points defining low, medium and high knowledge groups as follows: low knowledge respondents scored roughly one standard deviation or more below the mean on

²⁶ In general, scales where levels did not have a ‘natural meaning,’ such as dollars (\$000) or years, were converted to 0 to 1 scales for ease of interpretation. Thus the effect of any given variable with this coding reflects the full range of the scale—from no knowledge, to complete knowledge; from strong Democrat to strong Republican; from very liberal to very conservative, etc. While this scaling exaggerates the size of the coefficient, the comparisons between scales is facilitated.

the knowledge scale, answering fewer than three of the seven questions correctly; high knowledge respondents scored roughly one standard deviation or more above the mean on the knowledge scale, answering six or seven of seven questions correctly; medium knowledge respondents were those who answered three to five questions of seven questions correctly.

To control for education, I use a variable capturing the number of years of schooling completed by the respondent. The three knowledge groups are significantly different from one another in terms of their educational group means, with higher knowledge corresponding to more years of education, as might be predicted.²⁷

Self-interest is defined both by variables intended to capture specific groups that would benefit from elements of the tax cuts, as well as groups that have had strong identity politics, rooted in group self-interest. For example, a variable capturing *presence of children under 18* in the household would reflect self-interest because the tax cuts included an increase in the amount of the child tax credit. Similarly, the tax cuts brought an end to the so-called marriage penalty, which, for some couples, imposed higher tax rates on the combined income of two working spouses than the tax rates that would have applied, had they filed individually. Thus, the model includes a variable indicating whether the respondent is *married or not*. *Household income* is included because the cuts in the marginal tax rates were worth more as income increased. Additionally, the cut in the rate itself was largest in the highest marginal tax rate. Household income was collected in categories and recoded to dollars (in \$1000s) by using the midpoints of the income categories used in the questionnaire. The highest income category was top-coded at

²⁷ Educational levels, from high knowledge to low knowledge groups, were 15.8, 14.0 and 12.5 years respectively. Thus members of the low knowledge group, on average, had little more than high school diplomas. Medium knowledge respondents, on average, had the equivalent of an Associate's Degree. High knowledge respondents, on average, had close to a four-year college degree. ANOVA results suggest that at least one group is different ($F=115$; $p=.000$). Bonferroni, Tukey, and LSD post hoc tests all indicate that each group is different from the other.

\$150,000. A variable indicating whether or not anyone in the household *owned stock* was included to reflect self-interest in the 2003 legislation that included a reduction in the rate applied to dividend income. I have used two questions to capture *economic stress*: one that asks whether the respondent's *family is better or worse off financially than a year ago* (a five-point scale recoded so that endpoints are 0 and 1) and one that asks respondents if they had to *put off needed medical treatment in the past year* (dichotomous, with 1=yes).

Dichotomous variables were included for *gender* (female=1; male=0), race (*Black/African American*=1; other=0) and age (65+=1; <65=0). These demographic variables are used to capture the influence of identity politics, or *group* self-interest. Both women and blacks have traditionally been more likely to vote Democratic, compared to men and whites/others. Women and blacks were also both targeted by Republican strategists. The Congressional Black Caucus pronounced in favor of estate tax repeal, much to the surprise of the Democrats. The tax debate was sometimes connected with Social Security in the media discourse and polling questions, as we have seen in Chapter 3, and often juxtaposed Social Security as an alternative use of surplus budget funds. Thus seniors may have perceived a group stake in the tax cuts as well.

The ideological variables include *party affiliation*, *political* ideology, and scales for government trust, cultural conservatism, and race resentment. Party and ideology are standard NES 7-point scales that have been recoded to a 0 to 1 range, with 0 being “strong Democrat” or “extremely liberal” and 1 being “strong Republican” or “extremely conservative.”

The *government trust* scale was created using well-established items on the NES and covered areas such as how frequently the respondent trusts the government in Washington to do

the right thing, and whether they think government is run for the benefit of a few big interests or for the benefit of all. These items were factor analyzed and a scale was constructed using the factor loadings ($\alpha = .591$). The scale was then transformed into a ten-point scale with endpoints of 0 and 1 so that 0 is the lowest value of government trust and 1, the highest.

A similar approach was used to construct the scale for *cultural conservatism* ($\alpha = .706$), which was comprised of factor loadings from four items that reflect “family values” hot-button issues. These are items on “new lifestyles” causing social breakdown, abortion, women as homemakers, and traditional family lifestyles. The factor loadings were grouped into ten approximately equal intervals with endpoints of 0 and 1, 1 representing the most culturally conservative.

The *race resentment* scale was also constructed from transforming factor loadings into a 10-point, 0 to 1 scale ($\alpha = .764$). The higher the score, the stronger the racial resentment expressed by the respondent. This construct tries to capture the alienation and frustration of whites who view race equity issues ahistorically and therefore are apt to see blacks in contemporary society as peculiarly and unfairly advantaged with respect to opportunities. Items used to construct this scale include seemingly race neutral statements, such as pushing equal rights “too far” or being better off as a country if we “worried less about equality,” as well as items specifically referencing blacks, such as “blacks should work their way up like other groups” or items that reference lack of effort as the cause of black economic disparities. Black respondents scored significantly lower on every item comprising this scale. Nonetheless, they did use the scale’s full range. Nearly equal proportions of blacks (12 percent) and whites (13 percent), for example, used the highest point on the scale to agree with the statement that “We would all be better off if we worried less about equality,” while the combined top-two point

agreement was 27 percent for blacks and 44 percent for whites. The largest differences were on the item “blacks should work their way up like other groups,” to which 19 percent of blacks and 41 percent of whites agreed using the highest point on the five-point scale. While blacks used the full range of the scales on these items, it is possible that their interpretation of them varied systematically from whites. Therefore, when using the racial resentment scale in models of public opinion, I have done so both on the total population as well as on the self-reported white population alone.

The last *tax discourse* vector includes variables intended to capture influence from the framing of the tax cuts by the Bush administration as economic stimulus. For example, because the tax cuts were positioned as economic stimulus, negative evaluations of the economy should contribute to support for the cuts. This would also be consistent with previous research (Lacy 1998). An index from two *retrospective questions on the economy* was constructed. One question asked whether the respondent felt the nation’s economy had gotten (much/somewhat) better or worse over the past year; a similar question used an older point of reference (“compared to 2000”). Responses were summed across questions and the resulting 9-point scale was recoded from 0 to 1, with 0 indicating the most positive evaluations of the economy and 1 the most negative.

Critics of Bush’s supply-side tax theory emphasized the ballooning deficit, which had been transformed from an unprecedented surplus in under two years. In turn, supporters of the tax cuts responded that it was spending, not the tax cuts, that was out of control. NES 2004 included tradeoff questions to measure sensitivity to the deficit and sensitivity to government spending. Questions were summed to create two indices: the *spending index* measures willingness to reduce spending for tax cuts *and* deficit reduction (1); for tax cuts *or* deficit

reduction (0.5); or for neither (0). The *deficit sensitivity index* measures *unwillingness* to increase the deficit for either tax cuts or increased spending (1); *willingness* to increase the deficit for tax cuts *or* increased spending, but not both (0.5); and *willingness* to increase the deficit for tax cuts and increased spending (0).

Finally, a Bush favorability rating was added as a control for the discourse variables to help separate the effects of people's understanding of the media's portrayal of the tax cuts from their attitudes toward Bush, who initially dominated the media discourse. Favorability was measured on a thermometer scale, originally scored from 0 to 100, with ratings above 50 indicating "favorable and warm" feelings toward Bush, and ratings below 50 indicating "you don't care too much for [Bush]." The thermometer was then rescaled to 0 to 1 for ease of comparison with other variables.

Appendix D includes question wording for all variables used in this analysis.

Missing Data

Since some of the variables used in this analysis were asked only on the post-election NES wave, I restricted analysis to the Wave 2 participants (n=1066) and used the Wave II post-stratification weighting scheme developed by ANES for reporting frequencies. Missing cases within the Wave 2 questions ranged from 0 to 120 (or a high of 11 percent) on any given item. Items with the largest number of missing cases were personal income (missing 120) and items on inflation and unemployment (119 and 118 respectively). The latter were almost entirely due to an ANES programming error that affected early production; non-response on income items was primarily due to refusals/don't know's. The dependent variable, support/opposition to the Bush tax cuts, had eight missing cases.

Missing data were recoded to median or modal values. For variables with more than 11 cases (~1 percent of sample), missing data dummy variables, identifying the recoded cases, were used as controls in modeling.

Endogeneity

Table 4-2 shows the complete correlation matrix for all variables used in this analysis. As might be expected, many variables are significantly correlated. Only eight correlations are above 0.400: education and knowledge (.447); education and income (.417); income and stock ownership (.426); political party and ideology (.530); political party (Republican) and (pessimistic) economic outlook (-.562); political party and Bush favorability rating (.413); ideology and cultural conservatism (.465); and cultural conservatism and race resentment (.429). Many of these are routinely used in analyses precisely to control for the effect of one above and beyond the other: for example, knowledge and education, income and education, party and ideology. The most problematic correlation is between economic outlook and party identification, which suggests that Republicans are far more likely to be optimistic about the economy. Inclusion of these two variables suggests that there might be some endogeneity in the last model, where discourse variables are added. Thus, effects found in Model 4 for economic outlook may be underestimated.

Table 4-2 Correlation Matrix

	Ed	Kn	Mr	Ch	Inc	St	Srs	Med	Hhec	Fem
Educ (years)	1									
Knowledge (0-1) Hi	.447**	1								
Married (1=Y)	.149*	.180**	1							
Children (#<18)	-.026	-.114**	.122**	1						
Income (\$000)	.417**	.357**	.348**	.068*	1					
Own stock	.371**	.373**	.265**	-.068*	.426**	1				
Age 65 + (1=Y)	-.151**	.094**	.015	-.202**	-.148**	.011	1			
No med treat / 1=Y	-.144**	-.214**	-.134**	.058	-.264**	-.311**	-.151**	1		
HH econ outlook^	-.061*	-.059	-.080**	-.018	-.152**	-.102**	.121**	.244**	1	
Gender (1=female)	.001	-.181**	-.085**	.075*	-.136**	-.019	.053	.066*	.107**	1
Black/AA (1=Y)	-.115**	-.214**	-.158**	.092**	-.136**	-.195**	-.062*	.082**	.121**	.016
Party (0 to 1-Rep)	.061*	.158**	.172**	-.003	.154**	.167**	-.036	-.165**	-.285**	-.076*
Ideol.(0 to 1-Cons)	-.068*	.031	.134**	-.008	.053	.085**	.102**	-.145**	-.162**	-.043
Gov trust (0 to 1=Hi)	.018	-.021	.029	.020	.013	.047	-.020	-.087**	-.172**	.032
CultCons (0 to 1=Hi)	-.204**	-.072*	.175**	.001	-.078*	-.030	.252**	-.113**	-.046	-.026
Race Resnt (0 t 1=Hi)	-.304**	-.110**	.088**	-.018	-.078*	-.049	.160**	-.117**	-.115**	-.026
Econ outlook^	-.038	-.111**	-.115**	.022	-.146**	-.120**	-.013	.224**	.400**	.109**
Deficit Sensitivity^^	.292**	.360**	.084**	-.074*	.214**	.217**	.040	.095**	-.002	-.057
Spending Sensitivityv^^	.009	.057	-.005	.028	.018	.016	-.029	-.056	-.053	-.077*
Bush temp (0 - 1 Pos)	-.104**	-.047	.093**	-.027	.012	-.004	.066*	-.119**	-.232**	.017

Table 4-2: Correlation Matrix (continued)

	B/AA	Party	Ideol	GT	CC	RR	econ	def	spend	Bush
Educ (years)										
Knowledge (0-1) Hi										
Married (1=Y)										
Children (#<18)										
Income (\$000)										
Own stock										
Age 65 + (1=Y)										
No med treat / 1=Y										
HH econ outlook^										
Gender (1=female)										
Black/AA (1=Y)	1									
Party (0 to 1-Rep)	-.304**	1								
Ideol.(0 to 1-Cons)	-.025	.530**	1							
Gov trust (0 to 1=Hi)	-.129**	.242**	.137**	1						
CultCons (0 to 1=Hi)	-.010	.319**	.465**	.013	1					
Race Resnt (0 t 1=Hi)	-.224**	.353**	.366**	.106**	.429**	1				
Econ outlook^	.218**	-.562**	-.361**	-.282**	-.249**	-.288**	1			
Deficit Sensitivity^^	-.212**	.085**	-.003	-.047	-.099**	-.066*	-.043	1		
Spending Sensitivity ^^	-.014	.206**	.194**	.037	.148**	.209**	-.155**	.096**	1	
Bush temp (0 - 1 Pos)	-.100**	.413**	.338**	.229**	.243**	.233**	-.422**	-.018	.139**	1

Knowledge Contributes to Opposition

Table 4-3 shows the results of logistic regression analysis in which groupings of variables have been added hierarchically to a model explaining influences on the likelihood of opposing the Bush tax cuts.

The first model (first column of results) shows the impact of knowledge on tax policy preference with only education as a control. Consistent with other policy domains and with Hypothesis 1, knowledge exerts a strong influence on tax policy preference. Those with perfect scores on the political information scale are almost five times more likely to have opposed the Bush tax cuts than people who could not identify any of several key political players, place Bush and Kerry on a left/right scale relative to each other, or recall which party was in control of Congress (O.R.=4.866, $p=.000$)²⁸. While it is beyond the scope of this project to determine what types or levels of political knowledge are necessary to make citizens “competent,” it is certainly disconcerting that enacted policy derived support from the politically uninformed.

In Model 2 (second column) of Table 4-3, a vector of self-interest variables has been added to the knowledge vector. These variables improve the statistical fit of the model (the difference in model chi-squares, comparing Models 1 and 2, is 86.147, 13 d.f.), and inclusion of self-interest variables reduces the predictive errors made by the model by 8 percent. As might be expected from tax cut features that were widely discussed (increase in child tax credits and elimination of the marriage penalty), family structure was significantly related to feelings about the tax cuts. Both those who were married and those with children were less likely to oppose the tax cuts, though the coefficient on marital status was only marginally significant. Owning stock

²⁸ This is interpreted as follows: The odds of someone opposing the Bush tax cuts are 4.866 times as high if that person answered all the knowledge questions correctly, compared to someone who answered none of the knowledge questions correctly.

Table 4-3 Effects of Information, Self-Interest, Ideology, and Discourse Themes on Opposition to the Bush Tax Cuts

MODELS	1	2	3	4
N	1066	1066	1066	1066
Model Chi-Square (degrees of freedom)	60.745** (2)	146.892** (15)	380.284 ** (25)	459.521** (32)
% correctly classified	74	76	83	84
Reduction in classification errors (%)	0	8	37	41
Nagelkerke R-Square	.081	.188	.438	.511
<u>Political Information</u>	(OR)	(OR)	(OR)	(OR)
Knowledge Index (0 to 1/high)	4.866**	7.010**	8.746**	7.956**
Education Level (years)	1.071*	1.091**	1.042	1.006
<u>Self Interest</u>				
Married (1=yes)	--	0.732#	1.038	1.184
Have children < 18 (1=yes)	--	.821*	.862	.793#
Household income (\$000)	--	1.003	1.003	1.004
Own stock (1=yes)	--	1.030	.984	.896
Put off medical treatment (1=yes)	--	1.065	.741	.659#
Evaluation of household finances (0 to 1/negative)	--	5.995**	3.432**	1.895#
<u>Group Identity</u>				
Seniors (65+)	--	1.402#	2.083**	1.994**
Gender (1=female)		1.065	.849	.869
African American (1=yes)		2.231**	1.348	1.812#
<u>Ideology</u>				
Party identification (0 to 1/Republican)	--	--	.090**	..505
Political ideology (0 to 1/conservative)	--	--	.246**	.365#
Government trust (0 to 1/trust)	--	--	.566*	1.214
Cultural Conservatism (0 to 1/high)	--	--	.373**	.580
Race resentment (0 to 1/high)	--	--	.467*	.643
<u>Discourse Themes</u>				
Evaluations of the economy (0 to 1/negative)	--	--	--	6.245**
Sensitivity to deficit (0 to 1/high sensitivity)	--	--	--	2.353**
Sensitivity to spending (0 to 1/high sensitivity)	--	--	--	.612
Bush thermometer (0 to 1/favorable toward Bush)				.086**
<u>Model Comparison</u>				
Difference in Chi Square		(1 and 2) 86.147**	(2 and 3) 233.392**	(3 and 4) 79.237**
Degrees of Freedom		13	10	7

**p <.01 * p<.05 #p<.10

did not appear to influence opinion on the cuts, despite inclusion of a reduced dividend tax rate in the 2003 tax cut package. Nor was income a factor, despite the upper income tilt to the tax cut benefits. As discussed earlier, identity politics would lead us to expect that African Americans would be more likely to oppose the tax cuts and indeed they were more than twice as likely to oppose them (O.R.=2.231; p=.000) compared to non African Americans, controlling for income, education, knowledge and other self-interest factors. Seniors were marginally more likely to oppose the tax cuts (O.R.=1.402; p=.097), perhaps because the discussion of Medicare and Social Security funds being put at risk was more salient to them. The surprise finding here is that those who felt that their household financial position had deteriorated in the past year were *more*, rather than less likely to oppose the tax cuts. In fact, those who were feeling pinched financially were almost six times more likely to oppose the tax cuts (O.R.= 5.995; p=.000). One might expect financially challenged households to want the extra revenue that the tax cut would produce in reduced rates and rebates. Bush called the tax cuts “tax relief.” Those who felt their financial situation had deteriorated did indeed have lower income, on average, than those who said they were holding steady or improving (mean income of roughly \$50,000 versus \$60,000; p= .000) but income is controlled in the model. There may have been additional material differences between these two groups not captured in the model. For example, a little more than one-third of Americans paid no federal income tax in the early part of the decade, largely because they did not earn enough money. This group is more likely to have been among those who perceived personal financial strain, yet they would not have received a rebate in 2001, nor would they have gotten a reduction in their overall tax bills that would have been predominantly from the payroll tax. The model simply tells us that *perceived* financial strain, beyond actual household income, increased the odds of tax cut opposition.

When the vector of ideological variables is added, creating Model 3 in Table 4-3, we see a substantial strengthening of model fit (difference in chi square of 233.392; 10 degrees of freedom) and a 37 percent reduction in error in the model's predictive power. *All* ideological variables are significant, as predicted in Hypothesis 2. Not surprisingly, those who are strong Republicans are approximately one-tenth as likely to oppose the tax cuts as those who are strong Democrats (OR= .090; p .000). Similarly, those who identify as very conservative are about one-quarter as likely to oppose the cuts as those who identify as very liberal (O.R.= .246; p=.003). *Both* cultural conservatism and race resentment influenced people's opinions about the tax cuts. These are clearly not competing arguments. Those who score the highest on the cultural conservatism scale are approximately one-third as likely to oppose the tax cuts as those who score the lowest (O.R.= .373; p=.002), when controlling for race resentment. Those scoring the highest on the race resentment scale are approximately half as likely to oppose the tax cuts compared to those with the lowest scores (O.R.=.467; p=.031). These comparisons already account for income, education, party affiliation, knowledge, and all other variables in Model 3.

With the addition of the ideological variables, the size and significance of many of the self-interest variables is attenuated, consistent with Hypothesis 2. For example, the family structure variables (marital status/presence of children) are no longer significant and the odds ratio for a negative evaluation of household finances has declined. Once *attitudes* about race are included, being African American is also no longer significant. Race, as a marker for group identity, captures the propensity for African Americans to respond differently to questions about equal opportunity and behaviors required for blacks to enjoy higher rates of economic success. However, there is enough ideological diversity within the group of black respondents, as well as among other respondents, that incorporating the racial resentment scale completely attenuates the

impact of race, per se. Only the effect of being a senior citizen has increased with the inclusion of the ideological vector. Since seniors are more likely to be culturally conservative (gamma=.423; p=.000); are slightly more likely to be conservative in general (gamma=.181; p=.001); and score higher on racial resentment (gamma=.252; p=.000); it takes the inclusion of these ideological variables in the model to focus on their relatively strong opposition to the tax cuts.

Model 4 in Table 4-3 adds the variables that reflected the Bush administration's positioning of the tax cuts as economic stimulus and a Bush favorability rating. Results partially support Hypothesis 3 with some important departures. Two of the three variables predicted to be significant are: sensitivity to the deficit, and evaluations of the national economy. However, the latter had a very substantial impact in the direction *opposite* of that predicted. Thus, while respondents on the highest end of the three-point deficit sensitivity scale were nearly two and a half times more likely to oppose the tax cuts compared to those at the lowest end of that scale (O.R.= 2.353; p=.000), those who evaluated the economy most negatively were more than six times as likely *to oppose* the Bush tax cuts (O.R. 6.245; p=.000). This latter finding is in stark contrast to the effect of economic evaluations on factors driving support for tax cuts under Ronald Reagan found in Lacy's (1998) research of 1980 voter perceptions, discussed earlier. Whereas the previous research suggests that people *endorsed* the supply-side theory of economic stimulus, these results suggest rejection of that theory. If belief in the efficacy of the tax cuts *as economic stimulus* were widespread, then one would expect an odds ratio of less than 1 for evaluations of the economy, regardless of one's self-interest or beliefs about the distributional aspects of the tax cuts. Presence of the Bush thermometer measure suggests that the effect of

economic perceptions on tax cut preference is above and beyond the association between economic and presidential evaluations. By 2004, people were not buying the supply-side theory.

The inclusion of the discourse variables substantially attenuated the effects of all ideology variables, while the knowledge coefficient remained large and significant. Party identification, government trust, cultural conservatism, and race resentment are no longer statistically significant in column 4 of Table 4-3. That these variables would lose their effect when adding discourse variables suggests that the appeal of the discourse was largely among ideological lines, despite the patina of objectivity economic discourse brings. In addition to there being no consensus around the tax cuts themselves, there is no consensus around other economic policy “levers” such as government spending or deficit reduction; and indeed no consensus around the state of the economy. These issues, which were interpreted along a highly ideological axis, dominated much of the tax-cutting discourse, as we shall see in the following chapter.

Because the race resentment scale might have different meaning among those traditionally considered as “minorities,” Models 3 and 4 from Table 4-3 were run on those who self-reported as whites and all others, independently (see Table 4-4). The models do not change substantially, but some nuances do emerge when comparing results between whites and others. Knowledge continues to have a large and significant effect for both groups in both models. Most apparent differences between self-reported whites and all others in Models 3a/3b and 4a/4b are not statistically different.²⁹ The exceptions are putting off medical treatment, evaluations of the economy, and sensitivity to government spending. Having to put off medical treatment significantly dampens opposition to the tax cuts among those who are not white, while

²⁹ That is, even where an odds ratio appears significant for one group and not for the other, or larger in one group compared to the other, the confidence interval around the *difference* between the independent variable coefficients includes zero at the 95% confidence level.

Table 4-4 Effects of Information, Self-Interest, Ideology, and Discourse Themes on Opposition to the Bush Tax Cuts by Race

MODELS <i>(self reported)</i>	<u>3a</u> Whites	<u>3b</u> All Others	<u>4a</u> Whites	<u>4b</u> All Others
N	768	298	768	298
Model Chi-Square (degrees of freedom)	300.844** (24)	104.606**(24)	363.163** (30)	125.405**(30)
% correctly classified	85	81	86	82
Reduction in classification errors (%)	41	40	43	40
Nagelkerke R-Square	.481	.417	.559	.484
<u>Political Information</u>	<u>(OR)</u>	<u>(OR)</u>	<u>(OR)</u>	<u>(OR)</u>
Knowledge Index (0 to 1/high)	11.133**	7.141**	10.705**	7.294**
Education Level (years)	1.038	1.069	1.153	1.017
<u>Self Interest</u>				
Married (1=yes)	1.066	.906	1.153	1.350
Have children < 18 (1=yes)	.814	.905	.718#	.842
Household income (\$000)	1.003	1.006	1.003	1.007
Own stock (1=yes)	1.117	.722	1.052	.630
Put off medical treatment (1=yes)	1.242	.305**	1.085	.273**
Evaluation of household finances (0 to 1/negative)	2.923*	6.015**	1.603	3.279+
<u>Group Identity</u>				
Seniors (65+)	2.314**	2.296	2.123*	2.390
Gender (1=female)	.771	1.157	.810	1.196
<u>Ideology</u>				
Party identification (0 to 1/Republican)	.084**	.075**	.479	.571
Political ideology (0 to 1/conservative)	.137**	.593	.215*	.622
Government trust (0 to 1/trust)	.756	.249*	1.571	.483
Cultural Conservatism (0 to 1/high)	.672	.209**	1.044	.289*
Race resentment (0 to 1/high)	.305**	.989	.464	1.011
<u>Discourse Themes</u>				
Evaluations of the economy (0 to 1/negative)			5.139*	11.546*
Sensitivity to deficit (0 to 1/high sensitivity)			3.047**	1.215
Sensitivity to spending (0 to 1/high sensitivity)			.343*	2.011
Bush thermometer (0 to 1/favorable toward Bush)			.078**	.091**
<u>Model Comparison</u>				
Difference in Chi Square			(3a and 4a) 62.319**	(3b and 4b) 21.799**
Degrees of Freedom			6	6

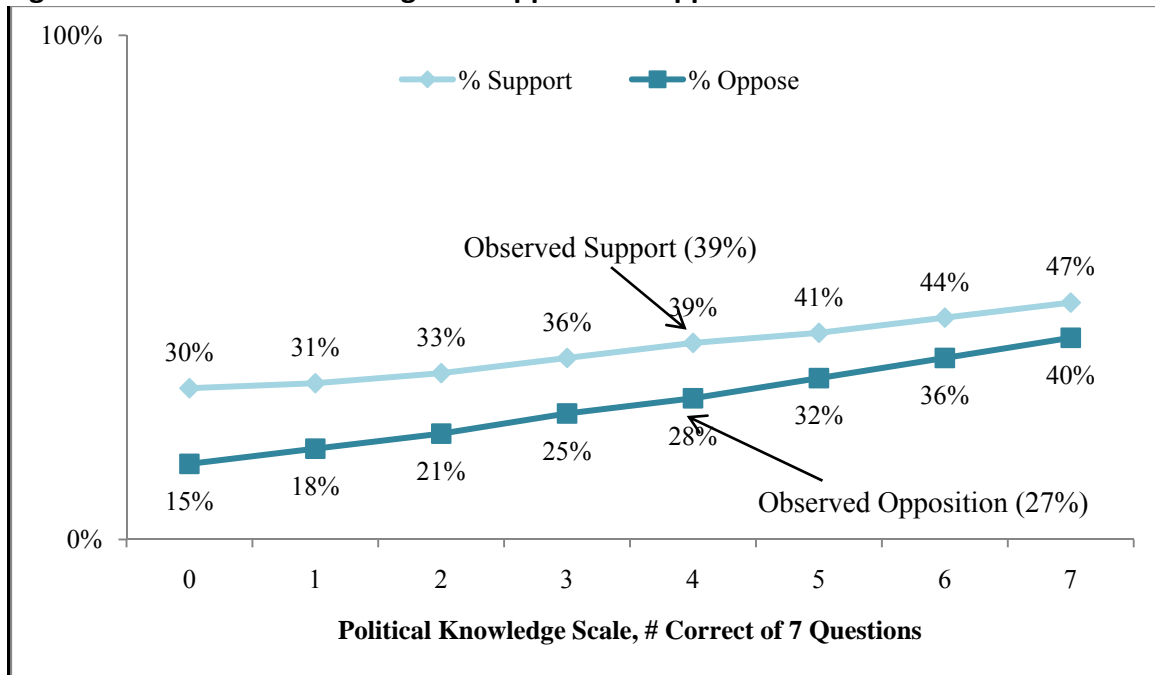
**p ≤.01 * p≤.05 #p≤.10

it appears to have no effect on tax cut opposition among whites. Nonwhites were significantly more likely to have reported that they had to put off some type of medical treatment in the past year, compared to whites (41 percent versus 29 percent, $\chi^2=12.521$). Similarly, nonwhites had a substantially more negative evaluation of the economy (.69 versus .59 on a 0 to 1 scale with 1 being most negative, $t=5.752$) and had lower household income (\$48,000 versus \$59,000, $t=-4.145$), compared to whites. While negative evaluations of the economy made both nonwhites and whites more likely to oppose the tax cuts, the effect was stronger among nonwhites (O.R. of 11.546 versus 5.130). There were no differences between nonwhites and whites in terms of their sensitivity to government spending (11 percent of both groups scored at the top of the three-point index with 70 percent and 72 percent respectively scoring at the bottom, $\chi^2=0.746$). However, the impact of their spending sensitivity on their tax policy preferences *did* differ significantly. Among whites, spending sensitivity depressed tax cut opposition. Among nonwhites, it increased opposition, but only directionally.³⁰ Ideological variables continue to contribute substantially to model fit (Models 3a/3b) and the inclusion of discourse variables attenuates their impact (Models 4a/4b).

Throughout all models discussed, knowledge persistently and strongly increases opposition to the Bush tax cuts. Knowledge also has an effect on *support* for the Bush tax cuts. That is, when the dependent variable is support, rather than opposition, for the tax cuts, knowledge is again statistically significant and it *increases* support. However, its effect is not as strong. As Figure 4-1 shows, the higher the knowledge, the higher the support *and* the opposition to the tax cuts. Knowledge “converts” the undecided, but does so at a differential

³⁰ The coefficient for spending sensitivity among non whites was not statistically different from 0 at the 95% confidence level.

Figure 4-1 Effects of Knowledge on Support and Opposition to the Bush Tax Cuts



rate, throwing more into the oppositional than the supportive camp. In the hypothetical state of complete ignorance, twice as many people would support the tax cuts as oppose them (30 percent to 15 percent). At the other end of the scale, in the hypothetical case of complete knowledge, the margin of support over opposition has declined by half, to a seven percentage point differential. Some might argue that even in this full knowledge case, supporters of the tax cut outnumber opponents. However, I have argued in the previous chapter that this question was flawed as a measure of absolute support for the Bush tax cuts, as it does not provide any realistic policy alternatives or tradeoffs. The important finding is that knowledge would have had a polarizing effect on tax policy preferences, and would have increased opposition to the cuts at a faster rate than it increased support.

Knowledge Works Differently for Different People

Critics of the knowledge scale have argued that it is a mistake to assume that knowledge has the same effect on everyone. Even those who use the scale argue that knowledge interacts

with interests and values and that the nature of these interactions varies across issue domains (Delli Carpini and Keeter 1996). Table 4-5 shows the results of “split-sample” logits where Model 4 from Table 4-3, the “baseline” model,” has been repeated on three independent samples of low, medium and high political knowledge respondents. These three models allowed every variable to interact with knowledge, while holding all other variables constant. Partial results of these models are shown in Table 4-5. In addition to model diagnostics, beta coefficients, standard errors, and odds ratios are shown for each of the knowledge conditions for variables that had significant interactions with knowledge.

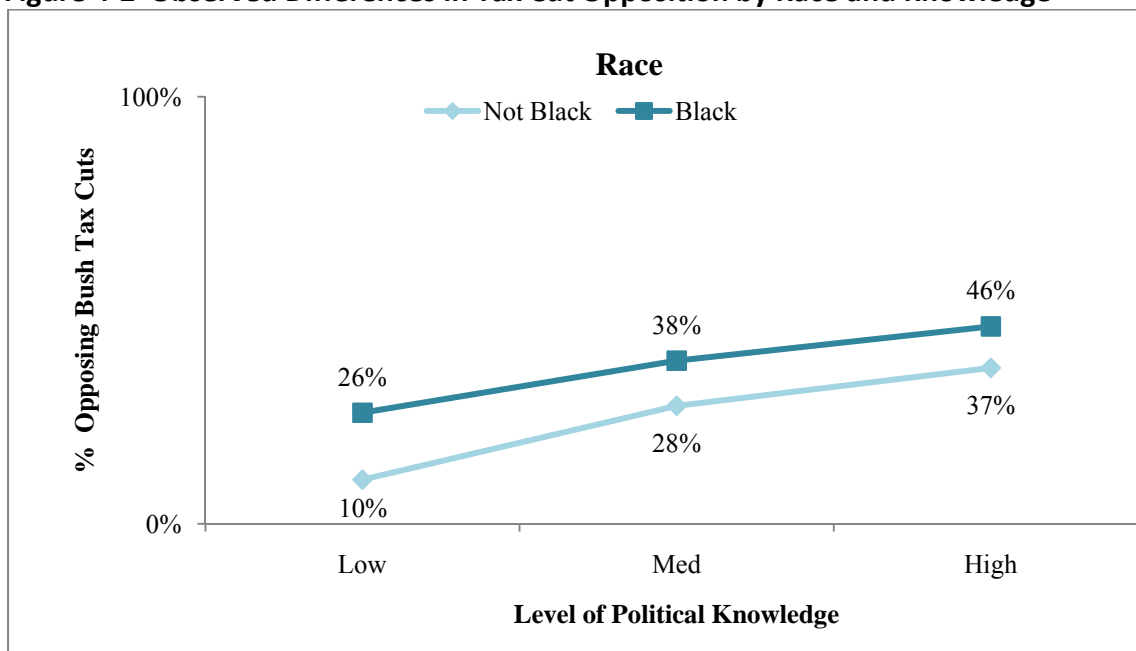
Table 4-5 Regression Coefficients and Odds Ratios in Sample Split by Knowledge (Based on full Model 4 in Table 4.3, only variables with interaction effect shown)

	Knowledge Level (n)			$(\beta_2 - \beta_1) > 0$ for....
	Low (332)	Medium (513)	High (221)	
N				
Model Chi-square (degrees of freedom)	84.276 (31)**	203.951 (31)**	204.121 (29)**	
% correctly classified	88	82	93	
Reduction in classification error (%)	7	39	82	
Nagelkerke R-Square	.413	.466	.817	
Race (Black =1)				
Coefficient (S.E.)	1.63 (.506)	.131 (.393)	-.999 (1.229)	Low/med
Odds Ratio	5.109**	1.140	.368	Low/high
Skipped med'l treatment (1=yes)				
Coefficient (S.E.)	-.654 (.460)	-.164 (.305)	-2.130 (.934)	Med/high
Odds Ratio	.520	.849	0.119*	
Political ideology (High=Conservative)				
Coefficient (S.E.)	1.112 (.724)	-.424 (.722)	-7.635 (2.148)	Low/high
Odds Ratio	3.039	.655	.000**	Med/high
Cultural Conservatism (High=Cons.)				
Coefficient (S.E.)	.762 (.783)	-1.285 (.476)	.065 (1.247)	Low/med
Odds Ratio	2.143	.277**	1.067	
**p <.01 * p<.05 #p<.10				

Two self-interest variables (race and delayed medical treatment) and two ideological variables (political ideology and cultural conservatism) had significant interactions with knowledge, though the self-interest variables had effects that were different from those predicted.

I argued earlier that self-identifying as black or African American was a marker of group identity and that such an identity would increase the likelihood of expressing tax policy preferences that were historically consistent with the Democratic Party's position. No interactions were predicted. The general case appears to be true in the low information condition. As Table 4-5 shows, African Americans in the low knowledge condition were five times more likely than others who scored low on the knowledge scale to oppose the tax cuts (O.R.= 5.109, p=.001). This effect is attenuated in the medium knowledge condition (O.R.=1.140, p=.740) and reverses in the high knowledge condition (O.R.=.368, p=.416), though both odds ratios are based on statistically insignificant coefficients. Thus blacks who scored in the middle or high part of the knowledge scale were no more or less likely to oppose tax policy preferences than their counterparts of different racial/ethnic backgrounds; though there was more opposition among all high knowledge respondents compared to lower knowledge respondents. A review of the observed data in Figure 4-2 shows fairly persistent levels of opposition among

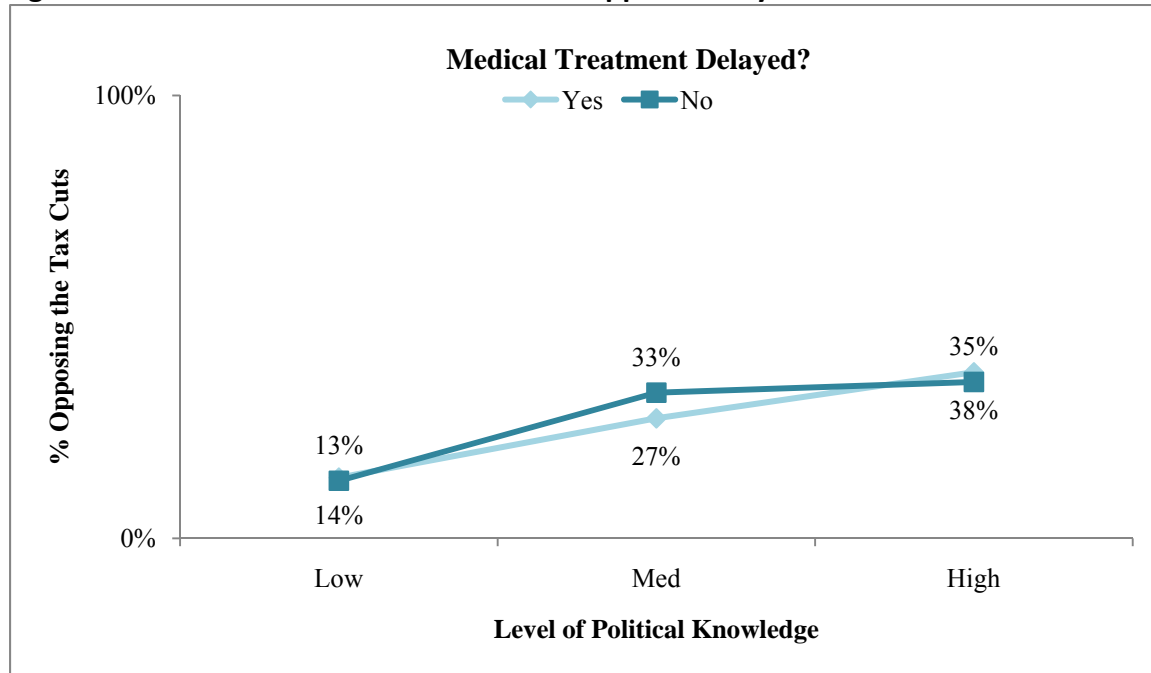
Figure 4-2 Observed Differences in Tax Cut Opposition by Race and Knowledge



African Americans, regardless of knowledge. By contrast, opposition begins at much lower levels among poorly informed respondents who are not black and climbs sharply with increased knowledge, nearly closing the race gap in the high knowledge condition.

Those who had to put off medical treatment for financial reasons were substantially *less* likely to oppose the tax cuts in the high knowledge condition (O.R. 0.119, $p=.023$), compared to similarly knowledgeable people who had not had to put off medical treatments. In low and medium knowledge conditions, this medical-related financial strain does not appear to affect tax cut opposition one way or the other. Thus, among the politically knowledgeable, the effect of medically-related financial stress appears to work in the way predicted by a self-interest hypothesis. The underlying data do not show a strong relationship (see Figure 4-3), but the high knowledge, medical expense-strained group is quite small ($n=38$) and they appear to be quite

Figure 4-3 Observed Differences in Tax Cut Opposition by Medical Stress and Knowledge



different in many respects from high knowledge people who have not had medically-related financial strain. For example, they are younger (43 vs. 54, $t= 3.805$, $p=.000$); less likely to be

married (40 percent vs. 67 percent, $\chi^2 = 9$, $p = .002$); have less household income (\$60,000 vs. \$84,000, $t = 219$, $p = .003$); are more negative in their evaluations of the economy (.73 versus .55 on 0 to 1 scale with 1 most negative, $t = -3.199$, $p = .002$); and are less likely to own stock (37 percent vs. 84 percent; $\chi^2 = 37$, $p = .000$). They are also less likely to be conservative (16 percent vs. 35 percent, $\chi^2 = 12$, $p = .002$); to identify as Republicans (32 percent vs. 56 percent, $\chi^2 = 9$, $p = .002$); or to express culturally conservative positions (.34 versus .45 on 0 to 1 scale, $t = 3.247$, $p = .001$). Thus, those who have been strained by medical expenses in the high knowledge group appear to be quite distinct from other high knowledge individuals. They are considerably less well off materially, but are not ideologically conservative.

Finally, values orientations do appear to differentiate people in medium and high knowledge categories. Among the high knowledge respondents, for example, those who are conservative are virtually certain to support the tax cut (or *not* to oppose it), compared to those with a liberal orientation (O.R. = .000, $p = .000$). Similarly, those who are culturally conservative and moderately knowledgeable are much less likely to oppose the tax cuts (O.R. = 0.277, $p = .000$), compared to moderately knowledgeable people who score lower on the cultural conservation scale. Figures 4-4 and 4-5 show that opposition to the Bush tax cuts was substantially higher at higher knowledge levels among those claiming to be liberal and those who are not culturally conservative. These results suggest that knowledge interacts with both values and interests in complex ways.

Summary

Knowledge did indeed play an important role in the formation of public opinion about the Bush tax cuts. The more knowledgeable people were, the more likely they were to oppose the

Figure 4-4 Observed Differences in Tax Cut Opposition by Ideology and Knowledge

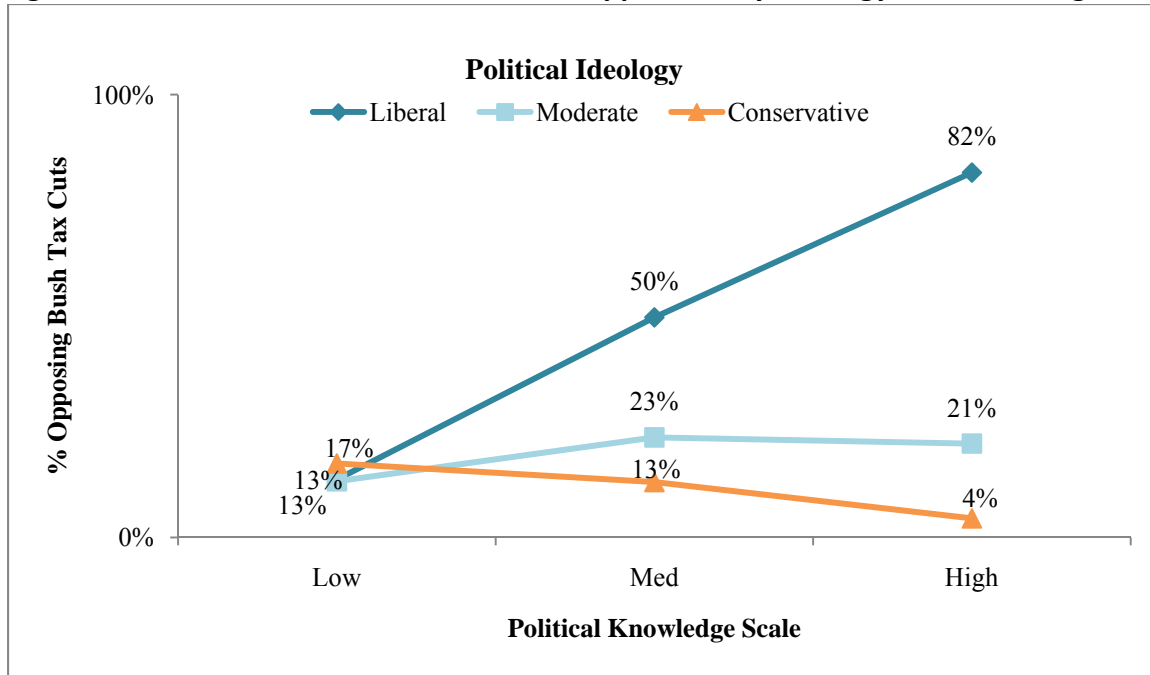
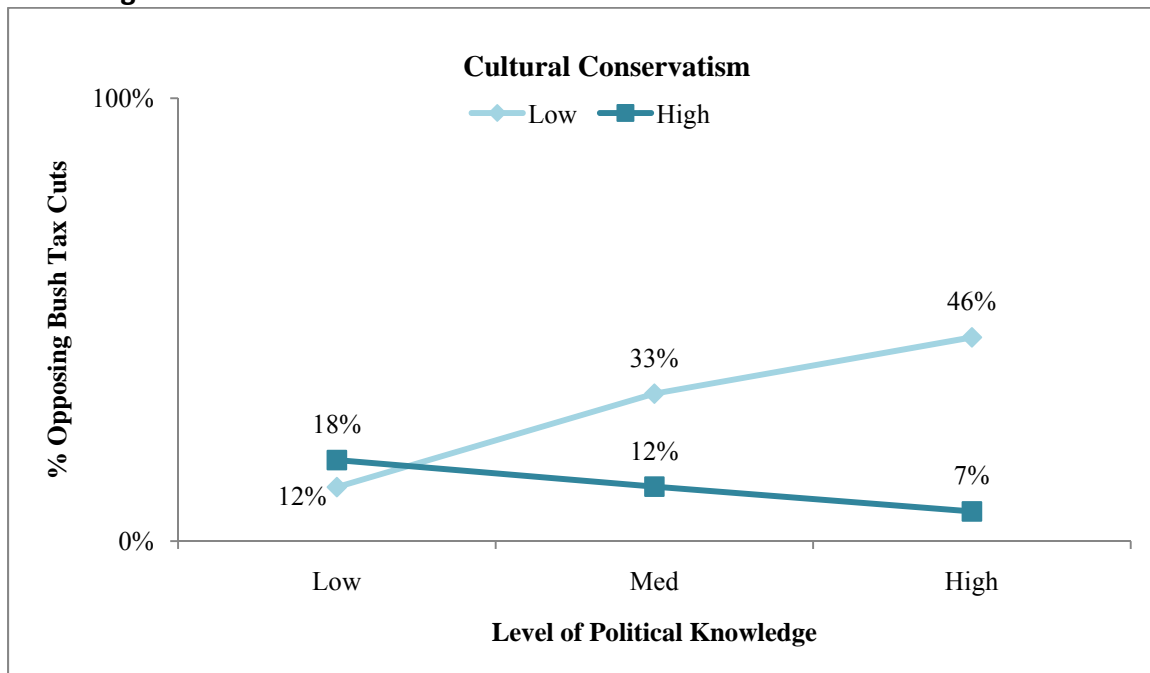


Figure 4-5 Observed Differences in Tax Cut Opposition by Cultural Conservatism and Knowledge



cuts. This effect was even stronger when controls for material self-interest, ideology, and attitudes about economic issues widely reported on in the context of the tax cuts were added. An

increase in knowledge of one standard deviation from the mean would have resulted in an incremental seven percentage points of opposition at the aggregate public opinion level.

Ignorance, then, played a key role in suppressing opposition.

Knowledge also increased support for the tax cuts, though not at the same rate. In other words, knowledge had a polarizing effect, increasing both opposition to and support for the tax cuts. However, the effect on opposition was stronger so that one effect of knowledge was to narrow the margin of support for the cuts.

Ideology played a larger role in public opinion formation than self-interest. Cultural conservatism and race resentment suppressed opposition to the tax cuts in the absence of variables reflecting people's evaluation of the economy and their sensitivity toward government spending and deficits. Opposition was also dampened as Republican identity and self-reported political conservatism increased. These ideological orientations overpowered or at least lessened the effects of material self-interest such as being married, having children, or household financial struggle.

Once people's evaluations of the national economy and their sensitivity toward government spending and the national deficit were considered, the effects of ideological orientations all but disappeared. Government spending and the national deficit were two poles in the tax-cutting discourse, as the next chapter will document. While economic issues are often perceived as objective in nature and adhering to scientific principles of the market, these results suggest that discussing the tax cuts in economic terms provided a way to talk about them in covertly ideological ways....not so unlike the seemingly preposterous way that Lee Atwater had suggested.

Ideology is supposed to help people make sense of information, providing the basis for the heuristics that allegedly allow people to vote their true interests even in the absence of knowledge. Here we see that ideology sometimes has a limited effect on policy preferences in the presence of ignorance. Thus, in the absence of knowledge, people are prohibited from “voting their beliefs.” Further, we see ideology parading as economic-related discourse, without the clarity of discussing the relationship between values and policy per se.

The previous chapter suggested that public opinion was far more negative about the tax cuts than simple “thumbs up/thumbs down” questions, such as the one used as the dependent variable in this chapter, would suggest. Even using that flawed question, which over-reported tax cut support, there was a good deal of distortion caused by lack of knowledge. If Americans could have voted on the tax cuts per se, many would have punched the wrong chad.

In this chapter, we saw how ignorance distorts policy preferences. In the next chapter, we will closely examine how the media contributes to the public’s ignorance through framing the very issues on which they are allegedly educating us.

Chapter 5 THE SOCIAL CONSTRUCTION OF IGNORANCE ON THE BUSH TAX CUTS

In the last chapter, the evidence confirmed that knowledge was an important component of public opinion on the Bush tax cuts. Political knowledge, at least in part, drove opposition to the centerpiece of Bush's domestic policy agenda—cutting federal taxes—and all but a few were immune to these effects. Put in other words, political ignorance suppressed opposition.

In this chapter, we focus on the *narrative* of the tax cut story presented by the major broadcast and cable news media. While the case for the effects of knowledge on tax policy attitudes rests upon a general construction of political knowledge—knowing basic things about the government and the people in it—other studies have shown that domain-specific knowledge typically magnifies the knowledge effect (Delli Carpini and Keeter 1996; Gilens 2001). As this analysis makes clear, the media narrative on the tax cuts left little room for policy level details or thoughtful analysis. The tax cuts, covered primarily as a story about the economy or as a subplot in a larger story of party warfare, were rarely contextualized to provide historical or comparative perspective on federal tax policy. The social *choice* implicit in tax policy—how to distribute the costs of living in a democracy—was almost completely obscured by the political bantering that the media not only covered but helped to create. The media reported a narrow discourse, rarely trying to challenge its assumptions, expand its boundaries, or include dissident voices.

The discourses of the “pseudo” news—the political banter, the easy White House sound bites, the claims and counter claims on economic performance—create the illusion of balanced reporting. In fact, the content analysis presented here will show that even by traditional standards of measuring message valence, there was “bias” in the news coverage of the tax cuts. The more interesting story, however, is in the more subtle pathways by which oppositional opinion was suppressed. The framing of the tax-cutting story substantially shaped who was able to make

claims about the tax cuts, the types of claims they made, and the actual policy-level detail that was included in the reporting. By *not* challenging the more dominant frames and by defining balanced news reporting as dissenting voices *within a frame*, the media was complicit in constructing a less oppositional public opinion.

The first part of this chapter outlines the methods used in this analysis, including sample selection, sample weighting, and content coding. The remainder of the chapter is organized to address the following substantive questions.

- How did the networks structure coverage of the tax-cutting story?
- What were the main themes of the tax-cutting discourse and how did they unfold over time?
- Who controlled the tax-cutting discourse?
- How much policy level detail was available to viewers of the coverage? What specific features of the proposed policies were reported?
- Who was allowed “voice” on the tax cuts and with what effect?
- What claims were made about the tax cuts in terms of their effect or their fairness? How were these claims substantiated, if at all?
- How was public opinion about the tax cuts characterized by the media and was it accurate?
- How did framing of the tax cut narrative affect the types of claims made and the level of policy detail in the news?

The conclusion summarizes the ways in which the media’s coverage suppressed substantive content about the tax cuts and failed, more generally, to develop a critical discourse about tax policy.

Data and Methods

News content from what I will refer to as the “major news channels,” that is the three older broadcast networks (ABC, CBS and NBC); CNN and Fox, was searched using LexisNexis. While much has been written about the decline in network news shows, ABC, CBS, NBC, Fox and CNN produce, by far, the largest “news audiences” of any medium. In the years 2000 to

2005, Nielson estimates that viewership fluctuated, in aggregate, between 28.6 million households (2003) and 31.7 million households (2000) for prime-time news viewership on these stations. By contrast, two of the top political sites on the internet, *The Drudge Report* on the right and *The Huffington Post* on the left, together, drew less than 2.2 million viewers in September 2007, almost two years after the close of the analytic period of interest (Ives and Klaassen 2008 and the author's calculations).³¹

Transcripts from all archived news programming from the selected networks between January 1, 2000 and December 6, 2005 were searched using the following search criteria³²: taxes in the headline or lead paragraph; and tax legislation, or tax policy, or estate tax, or tax cuts in the headline and lead paragraph. This resulted in 2,863 “hits.” These were then randomly sampled, using SPSS, for a total sample of 375.³³ When coded, several manuscripts were found to be duplicates that resulted in a final sample size of 369 or approximately 60 to 90 transcripts per network in the final sample. This sample covered 13 percent of the relevant transcripts overall, from a low of 7 percent of the CNN relevant transcripts to a high of 19 percent of Fox News’s relevant transcripts (see Table 5-1). Because the sample was based on transcripts and media effects would be a function of viewership or volume, rather than the number of transcripts per se, media volume weights were developed, using Nielson viewership data, to more accurately

³¹ The Drudge Report existed throughout the 2000-2005 period of this analysis. Huffington Post was launched near the end of that period, in May of 2005. The 2008 election cycle saw explosive growth in viewership of online news sources and aggregators. While some online news sites were influential in the 2000 to 2005 period as initiators of rumors and information that hit the broader news cycle, their viewership in that period remained miniscule compared to broadcast media.

³² A variety of search strategies were explored, evaluating each for both transcripts that were included and not relevant as well as for inclusion of a set of 20 relevant transcripts that were selected from a broad search criteria.

³³ Because of CNN’s 24-hour news programming, CNN hits overwhelmed the population, with more than one third of all hits. The CNN sample was, therefore, sampled independently, for a quota of 75. All other transcripts were randomly sampled from the aggregate population of news hits, using the criteria specified. All transcripts in the defined universe were given consecutive ID numbers which were entered into SPSS. Final sample was selected by using SPSS’s random select function and specifying the final sample size.

reflect the network's share of the media discourse.³⁴ These are shown in the last row of Table 5-1. The main effect of these weights was to lower the volume of CNN in the total. CNN was quota sampled to protect against it dominating the entire sample, due to the large number of CNN transcripts produced by its 24 hour news programming. Even with the quota, however, the 75 CNN transcripts were overrepresented relative to the size of the CNN audience.

Table 5-1 News Network Sample, Coverage, and Weights

	ABC	CBS	NBC	CNN	Fox	Total
Sample Universe (# of hits meeting selection criteria)	489	458	416	1070	430	2863
Sample (# in random selection)	86	71	58	71	83	369
% universe sampled	17.59%	15.50%	13.94%	6.64%	19.30%	12.89%
Sample composition (100%)	23.30%	19.24%	15.72%	19.24%	22.49%	100%
Annual viewers (000) (mean across time period)	6,800	8,500	7,400	759	6,300	29,759
Audience composition (100%)	22.85%	28.56%	24.87%	2.55%	21.17%	100%
Weights	0.98043	1.48446	1.58202	0.13255	0.94118	--

Transcripts were then coded by the author and a second coder, using ATLAS.ti software, based on a combination of a priori and grounded coding techniques. An initial set of codes was established based on knowledge of the legislation; preliminary reading of transcripts selected from across time periods (e.g., campaign stage, first legislative battle; second legislative battle, broader tax reform discussion); and reading of both left- and right-leaning analysis of the tax cuts in *Gale's Opposing Viewpoints Resource Center*, an online database that includes divergent views on social issues from a variety of media sources. Ideological extremes have been recommended as good background reading for developing framing schemata (Hertog and McLeod 2001). Codes were then refined, including addition of new codes, as coding progressed.

³⁴ The weights were calculated as the ratio of audience composition to the sample composition. For example, the ABC weight was .2285/.2330 or 0.98043.

More detail on key coding schemes is provided below. A complete coding protocol with all coding categories is included in Appendix E.

Document-Level Codes

There were eight descriptive document-level coding categories (see top panel of Table 5-2). The first code, “type of transcript,” was purely a technical code to sort out the effects of varying archiving practices. CNN, for example, tends to archive stories from the same show together. Therefore, a “type of transcript” code was developed to indicate whether the story of interest comprised the entire transcript: was a story “within the document;” was a headliner; top-of-the-hour recap; or up-next teaser. If the story of interest was “within the document” or grouped with other headliners, subsequent coding was based upon the delimited text. When brief news items appeared indistinguishable from headliners or recaps, the transcripts for that particular show were searched to determine which category was correct.

Other descriptive document level coding categories were: *network; day part* (morning news, evening news, off hour news, special news programming such as *Hannity and Colmes* or *Washington Week*, and radio);³⁵ *word count; coverage type* (e.g., traditional reporting, feature interviews, headliners, editorial, human interest or live events); *tax emphasis* (was the story predominantly, mostly, or not at all about the tax cuts); *trigger* (15 categories for describing the event, occasion, or remark that the media seemed to be responding to in its coverage); and *focus*. The *focus codes* were used to identify the main focus of the story, for example, the surplus, the

³⁵While the universe definition and the archives from which the sample was pulled were described as network television, some radio transcripts were included due to network production and archiving practices. For example, ABC News Now includes both odd hour television news briefs and some radio spots (which are sometimes just the audio of the broadcast coverage). There were seven radio transcripts in all.

deficit or dwindling surplus, the state of the economy, the tax legislation content itself, the legislative process or strategy, public opinion on tax issues, etc.

Text-Level Codes

A variety of content-related codes were developed and used at the text level (see bottom panel of Table 5-2). For example, the level of detail at which the tax cuts were discussed was documented by coding references to specific aspects of the proposed legislation in 2001 and 2003 such as the estate tax, cutting marginal rates, the child credit, the marriage penalty, the dividend tax, and so on. This list of *tax detail* codes was developed from reviewing the legislation. Any reference to a specific element of tax policy was coded, regardless of whether the mention was favorable or unfavorable toward it. Codes were added as needed because the tax-cutting discourse from 2000 to 2005 included some ideas proposed by opponents to the Bush tax cuts that involved elements outside of what was in the tax cuts. For example, there was discussion of adding a “trigger” to the tax cuts that would enable their phasing in only if assumptions of the surplus continued to hold. Some Democrats also argued that tax relief based on payroll taxes would be more stimulative than income tax relief. In the 2004 campaign, there was some discussion of rescinding the Bush tax cuts. While these ideas did not make the final legislation, they were part of the tax-cutting discourse and so codes were developed to capture them.

Any use of an analytically-derived *projection* of the Bush tax cuts effects was also coded. The point of these codes was to identify uses of data that clearly had some analysis behind them, even if that analysis was not sourced. For example, reporting that the tax rates were being cut across-the-board, or even reporting the actual rate cuts planned was not an analytic projection

Table 5-2 Coding Categories

Type of Code	Coding Families (Categories)
<p>Document-Level Codes (each document had one code per category)</p>	<p>Type of transcript (structure of story in transcript) (e.g., headliners, story within document, etc.) Network Day part (e.g. morning news, evening news) Word count Coverage type (e.g., traditional reporting, feature interviews) Tax emphasis (e.g., predominantly, mostly, not about) Trigger (e.g., White House event; legislative event) Focus of story (e.g., surplus, the economy, content of tax legislation) Frame (see Table 5.03)</p>
<p>Text level codes (a transcript could have multiple codes within a category or no codes within a category)</p>	<p>Tax detail (e.g., estate tax, cut in marginal rates, dividend tax, etc.) Analytic projection (e.g., projected change in distribution of tax burden; average projected tax cut, etc.) Truth claims (e.g., propositional or causal claim such as “tax cuts stimulate the economy” or “estate tax is burden on small businesses”) Public opinion claims Evidence Speaker (e.g., whenever someone aside from host, reporter or anchor was given voice in coverage) Source of Speaker’s Authority (e.g., member of Congress, academic, man on street) Speaker’s Comment (e.g., verbatim text of comment was highlighted for easy retrieval)</p>
<p>For more detail on coding scheme, see Appendix E.</p>	

(though it was descriptive). Reporting what the *average* tax cut would be, or what a *particular* family would save based on their characteristics, was considered an analytic projection because someone had to make both calculations and assumptions to derive those figures. Similarly, reporting that the rich would benefit more from the tax cuts was not a projection; reporting that

the *distribution of the tax burden* would shift was. Saying that the tax cuts would create new jobs was not a projection; reporting an estimate of the number of new jobs the tax cuts would create was. The goal was to see how much of the news coverage actually included or referenced cases where someone had analyzed their impact.

Truth claims are an integral part of the analysis presented in this chapter. I use the term truth claim to refer to a propositional claim that is open to challenge. As Habermas observed in his theory of communicative competence, validity claims with propositional content are often assumed to be correct. However, once called into question, they can only be resolved by argumentation and reason, that is, they require a discourse to judge the truth of the claim (Habermas [1973] 1975). For example, truth claims found in the transcripts on the Bush tax cuts included “tax cuts stimulate the economy;” “the estate tax is a burden on small businesses;” and “the tax cuts reduce the tax burden on the wealthy.” The statements are not self-evident and beg for evidence. A truth claim could come from the news reporters/anchors themselves, from commentators or guests on the news show, or from people covered as part of the story. In longer pieces, particularly talk show formats, people often repeated truth claims; however, only one unique truth claim per speaker per transcript was coded. If a transcript has multiple truth claims of “the economy is improving”, that means that multiple people made that claim; not that one person made the claim repeatedly.

Public opinion claims are a subset of truth claims, but were conceptualized as a separate category of claims in order to facilitate analysis of how public opinion was presented by the media. Public opinion claims included claims that people supported the Bush tax cuts or claims that they did not; claims that the tax cuts were an important issue for the American people; or claims that particular elements of the tax cuts were especially popular with people.

Evidence associated with claims was also coded. The quality and type of evidence used varied widely—from invoking experts (sometimes named and sometimes not, as in “most economists”), to using logic or reasoning (one reporter, for example, went into detail to explain the “multiplier” effect that a dollar cut in taxes would have on the economy via the supply-side theory), to citing polling results. “No evidence provided” was also an evidence code. The boundaries between “no evidence” and “logic/reason” were somewhat qualitative, resting in many cases, on the length and detail of the explanation. Because “no evidence” was also a code, every truth claim had at least one evidence code. However, a truth claim could have more than one type of supporting evidence and therefore more than one evidence code. Conversely, one type of evidence could be used to support more than one truth claim. Therefore, there is not a one-to-one correspondence between truth claims and evidence.

The ways in which truth claims and evidence were used in the media makes for complex analysis. Truth claims, for example, can be analyzed at both the transcript and the textual level. Transcript-level analysis can answer the question: did the transcript include a particular truth claim? Textual-level analysis is required to understand how many times, in aggregate, a particular truth claim was made by unique individuals.

Codes were developed for speaker, the speaker’s source of authority, and the valence of the speaker’s comment with respect to the Bush tax cuts (supportive, oppositional, neutral, or focused on tax cuts that predated the Bush cuts). A speaker was defined as anyone who was “given voice” on tax and tax-related issues by the media, either by showing footage of that person speaking, interviewing them, quoting, or paraphrasing them. Anchors, reporters, or show hosts were not included in this category, even when they were clearly editorial. These were the people conceptualized as *granting* voice to others. However, if media commentators were on as

guests of news shows, they were included as speakers. Bush, Clinton, Gore, and Kerry had specific speaker codes with all other speaker identification codes being coded as “other” and examined through running text reports in ATLAS.ti. Source of authority codes included Republican member of Congress; former Republican member of Congress; member of a former Republican presidential administration (and similar codes for Democrats); academicians and economists; member of an advocacy organization or think tank, and so on. The complete text of their comments was included in the comment codes.

Frame Codes

The primary frame codes were also document-level codes but were more strategic and latent in nature. The extent to which Bush’s tax-cutting prescription could win in the court of public opinion depended, in large part, on how the tax cut story was framed. This is less an exercise in brute persuasion and more an exercise in the subtlety of information flow. Frames suggest decision criteria by which to judge a policy alternative. Thus frames attempt to privilege some considerations over others in the viewer’s thinking about policy alternatives. They also privilege some types of information and silence others, thereby affecting the knowledge available that people could acquire on any given policy topic. Yet as important as they are, they are difficult to grasp hold of and categorize. There are two reasons for this. The first relates to their latent content. Much of the power of media frames derive from their subtlety. One communications scholar has compared frames to the “magician’s sleight of hand—attention is directed to one point so that people do not notice the manipulation that is going on at another point” (Tankard 2001: 97).

The second difficulty in coding for frames stems from the propensity of the media to sometimes include multiple or competing frames in a story. The media has been called the

“master arena” in which all key constituents battle for establishment of their preferred frame (Ferree et al. 2002). In order to provide “balanced coverage,” the media sometimes juxtaposes competing frames, making it difficult to determine which frame is the primary frame. In these cases, the frame that was developed in greater length, backed by more authority, or was subtly privileged by the anchor or reporter was coded as the primary frame and the competing frame was given a secondary frame code. Most of the analysis was done at the level of the primary frame.

There were three overarching categories of frames: economic, social and political (see Table 5-3). Where taxes were framed as an economic issue, the frame codes were *economic stimulus (master tinkerer)* and *zero sum*; where taxes were framed as social choices, the codes were *virtue* or *tax justice*. There was only one code for political framing, *party wars*. A very few transcripts—primarily those that were really on another topic and the Bush tax cuts were mentioned only incidentally—defied any categorization of tax framing and were coded “no frame.” There were 21 transcripts that were coded as not having a tax frame.

The economic stimulus frame was used when taxes were portrayed as an instrument of macroeconomic policy. Coders referred to this category as “Master Tinkerer” because the language used in these transcripts gave the impression that the president was at a master control board and, by adjusting the tax levers, could modulate the economy; creating jobs and prosperity at will. This frame derives from supply-side economic theory where cutting a dollar of taxes does not result in cutting a dollar of tax revenue. Rather, proponents of supply-side theory argue that tax cuts *increase* the tax base, even while reducing rates, via a chain reaction: the tax cuts lead to increased consumption; the growth in consumption increases demand; the growth in demand stimulates new investment; and the new investments result in more production, higher

Table 5-3 Framing Codes

Economic Frames	
Economic Stimulus (Government as Master Tinkerer)	In this frame, the assumed role of tax policy is to enable the free market to operate more effectively. The government is viewed as having the ability to “tinker” the levers that will control the economic engine. Based on supply side economic theory, the argument is that cutting taxes will stimulate the economy because cutting taxes puts more money into consumers’ hands. Consumers will then either spend or invest it—both of which will stimulate the economy. Therefore, when you cut taxes, you will actually generate MORE tax revenue because of increased production and job growth.
Zero Sum	The Zero Sum_frame assumes that there is a trade- off between tax receipts, spending, and budget deficits and views large budget deficits and the debt needed to fund them as fiscally irresponsible. This frame has an accounting sheet mentality: you bring in money, you spend money...it has to balance. Arguments evoking this frame often center on whether the tax cuts contributed to the deficit or on how we will pay for such efforts as Katrina relief or the Iraqi war.
Social Choice Frames	
Virtue (Fairness)	This_frame invokes the Protestant work ethic idea of virtue. People earn money through ingenuity, industriousness and old-fashioned hard work. At its most extreme, the gov’t has no right to tax at all, though Virtue-based arguments are generally couched in terms of the government abusing the right to tax <i>by taxing and spending</i> too much. In this frame, individuals, families, and entrepreneurs are the heroes and taxes are symbolic of government intrusion into the private lives of its citizens.
Tax Justice (Distributive Justice)	In the Tax Justice frame, tax policy is one way to tame the “externalities” of global capitalism. That is, while not radically challenging the free market, this frame suggests that the government’s role is to tame its harder edges. Thus tax policy provides a way to redistribute resources as a way to correct for market inequities.
Political Frame	
Party Wars	<p>The Party Wars_is a conflict frame, in which taxes are merely an example of the “War between the Parties,” or, in some cases, the war <i>within</i> a party in the context of Presidential primary politics. In its most obvious form, taxes are mentioned as merely one example of many by which to compare parties, candidates, or to assess the health of a candidate or elected official. If you took the references to taxes out, the story would often stand alone.</p> <p>The Party Wars frame is also invoked when reporting juxtaposes two frames against each other, unelaborated.</p>

employment and prosperity, and subsequently, a higher tax base. By contrast, the zero sum frame—also an economic frame—depicts taxes as one variable in a rather simple budget equation where expenses (government spending) must equal revenue (primarily tax revenue). Within the zero sum framework, there is complexity in protected sources of revenue (i.e., payroll taxes that are specifically earmarked for Social Security and Medicare) and entitlement-based expenses that grow as a function of demography, rather than explicit funding decisions. But the zero sum frame assumes that a dollar on the expense side of an income statement requires a dollar on the revenue side.

The social choice framing cast taxes quite differently, and raises different policy considerations. Here, it is assumed that taxes are a necessary revenue source for public infrastructure and the question is how one is to raise them fairly. Thus, both the virtue and tax justice frames³⁶ are fundamentally about the fairness of how tax revenue is to be generated. The virtue frame, however, is primarily concerned with fairness at the *individual* level. Questions of fairness are *prima facie* about effects on individuals (including small businesses, which are like individual heroes), with little consideration given to larger social consequences—either on groups or on society as a whole. Money, in this frame, has virtuous overtones, symbolizing hard work and progress. It is the height of *injustice* for the government to take it away from the individual who has earned it. Thus, tax questions framed in the fairness/virtue frame might ask if a policy is fair to the individual, to the family or to the business owner.

The tax justice frame focuses on who is getting what. Who pays for the tax bill? Is the distribution of the payment burden fair? How will the tax cuts affect that underlying distribution?

³⁶ Weisman argues that the conflict between the themes of fairness (virtue) and justice (distributive justice) have dominated the tax debates throughout history (2002).

This is, by definition, a social construct. One cannot answer the question about fairness to one individual without the context of what is happening to other individuals. Considerations in this frame include ability to pay—a central component of tax progressivity.

Finally the party wars or political frame puts taxes in the context of a continuous political conflict between the parties. Policy specifics play second fiddle to primary themes of political conflict—winning a primary, an election, a legislative battle. The party wars frame often included secondary framing in superficial ways; that is, two competing frames might be juxtaposed by the reporter or anchor without any development or explication. In this way, the frames are illustrative of a political battle; they are not of substantive interest in and of themselves. In many stories using the party wars frame, one could substitute one issue for another, and it generally would not make a big difference to the story. Occasionally, the party wars frame was used when the conflict was internecine, but political conflict was still the primary frame. This happened, for example, during the 2000 Republican primary, in which there was a contentious tax debate between Bush; McCain (who, at the time, opposed the tax cuts); and Forbes (who thought Bush's proposed tax cuts did not go far enough).

Secondary frames used the same codes but were designated as secondary. There were no limitations on how many secondary frames could be coded in a single transcript. It is important to distinguish between competing frames and competing arguments. For example, a news story might carry a White House spokesperson arguing that the tax cuts have worked and that the economy is improving, thus casting tax cuts as an economic stimulus. The reporter might then counter this claim with evidence that the economy is not doing well (e.g., unemployment data, housing starts, etc.), thus casting doubt on the White House's claim. The reporter, however, clearly stays within the economic stimulus frame, thus keeping to the confines of the debate set

by the White House. By contrast, if the reporter switched from the White House to an economist saying that the tax cuts were putting Social Security at risk and were responsible for a ballooning deficit, the coverage would incorporate competing frames, because the critic is not directly responding to the idea of the tax cuts as a stimulus but is instead attempting to recast taxes as an expense that must be accounted for in the overall budgeting process.

Coding Reliability

A second coder was trained and coded a 10 percent sample for reliability. Because the most difficult and subjective categories (frame, focus) initially had only modest observed match rates (ranging from 50 to 70 percent), both coders coded all transcript level codes independently and resolved any disagreements through discussion. After all the coding was complete, a 10 percent sample was recoded by both coders on 16 codes from both transcript and textual level coding categories, including frame codes. Observed match rates ranged from 79 percent (on presence of “other” speakers not specified in codes) to 100 percent (on presence of a projected distribution effect and presence of a mention of reducing the capital gains tax), with the median observed match rate of 94 percent.

Scott’s Pi was also calculated for each of 16 codes in the reliability test. This reliability statistic subtracts the probability of two coders matching at random from the overall match rate³⁷. Its value, therefore, tends to be lower than the observed match rate, especially on dichotomous variables where one value of the variable occurs with markedly more frequency than the other (e.g., where there is a high probability of matching by chance). Pi ranged from 53 percent (invoking general experts as evidence) to 100 percent with a median value across the 16 codes of

³⁷ The probability of a random match is subtracted from both numerator and denominator, so that $Pi = (\% \text{ Observed agreement} - \% \text{ Expected agreement}) / (1 - \% \text{ Expected agreement})$.

82 percent. Depending upon the nature of the analysis (analytically complex, latent variables versus more manifest content), acceptable values of Pi are as low as 66 percent (Riffe, Lacy and Fico 2005).

Structure of the Tax Discourse in Media

Table 5-4 shows how the major broadcast and cable news networks structured the news about the tax cuts. In general, coverage was quite conventional. The tax cuts were covered primarily in short pieces, using traditional reporting, on the morning or evening news. About three in five transcripts (58 percent) were of stories where the primary emphasis was on the tax cuts. Another third (32 percent) had relevant reporting on the tax cuts but were stories where the primary focus was on a related topic, such as the economy, the deficit, or a political race. One in ten transcripts (10 percent) were ones in which references to the Bush tax cuts were merely incidental.

The tax cuts, per se, that is to say detailed information about what the cuts entailed, were not front and center of the stories that reported on them. For example, in only one in four of the transcripts (27 percent) was the main focus of the reporting on the tax cut legislation itself. This was a deeply “embedded” story, where the focus of the reporting in which the tax cuts were discussed was often the economy or the budget (24 percent), the politics or process of getting the legislation passed (21 percent), a political campaign or party strategy more broadly defined (9 percent) or something else entirely, such as state taxes, how to avoid paying taxes, or assessments of how the president was doing after his first 90 days, six months, or one year on the job.

While network comparisons are not a major focus of this analysis, it is interesting to note how the basic structure of the news differs by network. Fox and CNN, for example, ran

significantly longer stories than the mainline networks. While CNN, which did not have a well-defined evening news show, spread its coverage through the day, Fox was most likely to cover the news story in special news formats, such as *Hannity and Colmes*, that favor highly editorialized reporting and a talk format. The mainline networks favored the morning over the

Table 5-4 Structure of News Stories by Network

Network	ABC	CBS	NBC	CNN	Fox	Total
Number of transcripts (n)	(86)	(71)	(58)	(71)	(83)	(369)
	%	%	%	%	%	%
Transcript Length						
<500 words	80	85	79	31	17	67
500 to 1000 words	12	9	9	38	29	14
1000+ words	8	7	12	31	54	19
Pearson Chi-square 137 (8 df) p=.000						
Daytime						
Morning news	40	45	40	35	1	33
Evening news	22	32	48	14	37	35
News special	4	14	12	23	61	21
Off hour	35	9	0	28	0	8
Pearson Chi-square 172(12 df) p=.000						
Type of Coverage						
Traditional reporting	77	70	76	62	21	62
Editorial	6	6	9	16	47	16
Feature Interview	5	3	10	9	25	10
Top of the Hour/Headliners	13	10	5	1	6	9
Live Event	-	4	-	9	1	2
Human Interest	-	7	-	4	-	2
Pearson Chi-square 147 (20 df) p=.000						
Tax Emphasis						
Predominantly about the cuts	61	68	50	53	52	58
About the cuts but not entirely	29	31	35	44	34	32
Not really about the cuts	11	1	16	3	15	10
Pearson Chi-square 19 (8 df) p=.017						
Focus of Story						
Content /effects of tax cut legislation	19	35	21	25	30	27
Economy/budget	28	17	28	23	25	24
Process/politics of legislation	28	23	21	13	12	21
Campaign/political strategy	9	9	10	9	10	9
Public Opinion on Tax Cuts	2	1	0	4	1	1
Clinton tax proposals or state taxes	0	3	2	3	0	1
Surplus	2	0	0	0	0	<1
Other	14	13	19	24	22	17
Pearson Chi-square 35 (28 df); p=.183						
Total column weighted; Network columns unweighted.						

evening news, with the exception of NBC. The morning news tends to be “lighter,” shorter, and less developed.

Main Themes and Contour of Tax Discourse

While the media sometimes presents the competing frames of key political actors in a policy debate, it can be difficult to reframe a debate once the media latches on to a particular frame. Establishing the frame of a particular discourse is highly strategic. By defining the problem, the framer exerts much influence over the ensuing narrative or discourse. The opposition can either try to change the frame or can respond within the frame established. Both have their risks. In the former case, the opposition risks sounding irrelevant, leaving key claims and charges unanswered. In the latter, they risk not communicating the key points and ideas they think are most persuasive to their policy ideas. As this analysis will ultimately show, framing of the Bush tax cuts helped to shape the level and types of detail that were provided in the news coverage, the types of truth claims made, the types of voices that were considered legitimate, and even the valence of the coverage. Before turning to these analyses, however, it will be important to understand the larger arch of the media’s coverage.

Figure 5-1 shows *all* media hits, using the tax cut screening criteria developed for transcript sample selection. As might be expected, both EGTRRA (the Economic and Tax Relief Reconciliation Act of 2001) and JGTRRA (Jobs and Growth Tax Relief Reconciliation Act of 2003) are associated with substantial peaks in news coverage of the tax cuts, though even during

the six months preceding and six months following EGTRRA, when media volume was highest, news on the tax cuts was no more than 1 to 4 percent of any network's overall news coverage.³⁸

Figure 5-1 Tax Coverage and Taxes as Perceived Problem

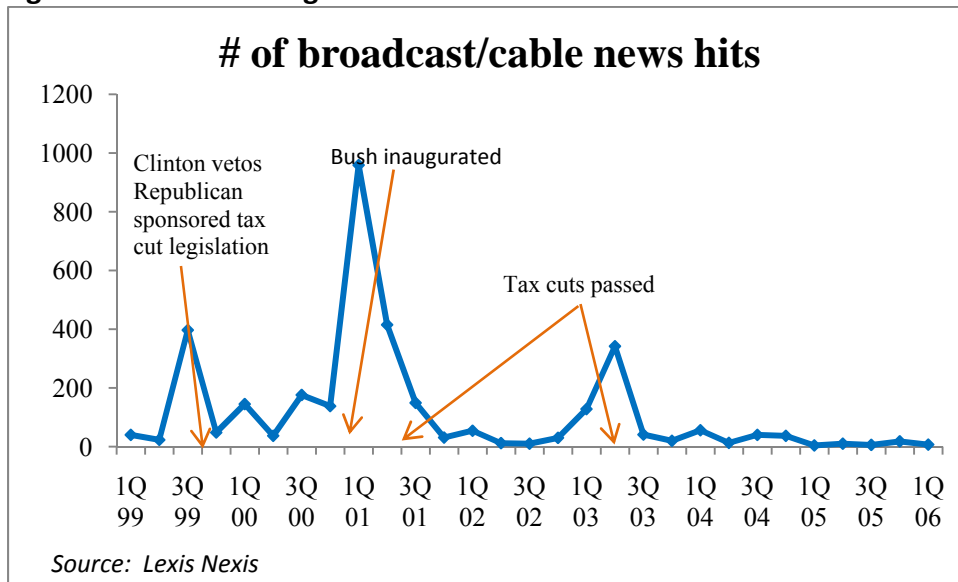


Figure 5-1 also includes 1999, the year preceding our primary period of interest. The peak in news coverage in 1999 was associated with the last attempt by House Republicans under the Clinton administration to pass a large tax cut that was similarly structured to the cuts Bush subsequently succeeded in passing. It would be a mistake to think of the Bush tax cut discourse as materializing with his candidacy. Riding on a tidal wave of conservative House Republicans, Congress passed tax cuts in 1998, 1999 and again in 2000, all of which were vetoed by President Clinton. While there were some year-to-year variations in legislative detail, all packages had elements similar to the elements in the Bush legislation. The largest (\$792 billion) and most similar of those packages was passed by Congress in August of 1999 and vetoed by President Clinton on September 24, 1999 (it included across-the-board rate cuts, a gradual repeal of the

³⁸ Coverage rates were developed by comparing tax selections with overall number of transcripts for a given network in a given time period, using LexisNexis. CBS and NBC were on the low side, with 1% of all transcripts meeting the tax cutting search criteria; Fox was on the high side at 4%.

estate tax, a phasing out of the marriage penalty, and reduced capital gains tax rates; 60 percent of its benefits were estimated by the Treasury Department to accrue to households in the top income decile). Thus, Bush's tax-cutting ideas and discourse were quite continuous with his party's recent efforts. What was new was a Republican in the White House and a huge budget surplus.

When Bush introduced his tax-cutting agenda broadly in the 2000 campaign, he pegged this Republican tax-cutting discourse to the burgeoning surplus. He positioned the cuts as a "refund" of what the government had overcharged the American taxpayer. This allowed Bush to frame the disproportionate nature of the rebates as fair because the rebates would be scaled to the progressive rate structure through which taxes were originally paid. Highlighting increases in the child tax credit and a phased elimination of the so-called marriage tax, in which some married couples paid higher taxes than if they had each earned their incomes as two individuals, the Bush administration covered the regressive nature of the overall tax cut plan with a pro-family mantle. Arguing that American taxpayers knew better how to spend their hard-earned money than the fat cats in Congress, Bush at once made an argument that had elements of both fairness and economic efficiency. As the economy soured, Bush increasingly relied on the economic efficiency frame (e.g., tax cuts as stimulus) for presenting his tax-cutting rationale. Tax cuts became not so much a fair way to refund overcharged Americans, but a solution to the rapidly materializing recession—a "jump start" as Bush would sometimes say, to kick the economy out of its doldrums.

The opposition had three primary objections to the tax cuts. They argued that the cuts unfairly favored the wealthy; that they were not, in fact, stimulative; and that they were fiscally irresponsible to the point where the real threat to the economy was the deficit. These truth claims

and counterclaims were all present in the tax-cutting discourse from the beginning but their balance changed quite dramatically over time.

Table 5-5 shows the most frequent tax-related truth claims over time. These data have been divided into six time segments that correspond to tax-cut discourse related events. (The seventh column is the total, across all time periods.) Time period 1, extending from January 1 of 2000 to November 7, 2000 (Election Day) is intended to capture the bulk of the primary and

Table 5-5 Most Frequent Tax Cut Truth Claims over Time

Dates	1 1/1/00 to 11/7/00	2 11/8/00 to 1/20/01	3 1/20/01 to 6/8/01	4 6/9/01 to 1/30/02	5 1/31/02 to 5/28/03	6 5/29/03 to 12/5/05	7 Total (369)
Number of transcripts	(47) %	(13) %	(155) %	(31) %	(70) %	(54) %	(369) %
Primary Truth Claims							
Republicans							
Tax Cuts Fair to All	9	0	7	0	3	6	5
Tax Cuts Efficient/Stimulative	17	46	21	23	36	42	27
Opposition							
Tax Cuts Unfair Distribution	34	15	13	0	19	15	16
Tax Cuts Not Stimulative	6	0	3	10	12	13	7
Tax Cuts Irresponsible (fiscal)	19	0	12	42	29	20	19

post-conventions tax-cutting discourse. Time period 2 represents the brief hiatus between the election and the inauguration. The media sample here is small and, as such, should be considered more qualitatively. Much of the news in the early part of this period was dominated by the process of deciding how to resolve the uncertain 2000 election outcome. However, this period also includes the point at which Bush began to talk about economic recession and shifted his emphasis on the rationale for the tax cuts, from a taxpayer “rebate” to a stimulus plan. Period 3 reflects the post-inaugural period of tax-cutting legislation activity, leading to passage of EGTRRA and signing of the legislation by Bush in early June of 2001. Period 4 covers the post-

passage period, as the tax-cutting discourse wound down. Period 5 covers a dormant period of tax discourse and its revival, leading up to passage of JGTRRA in late May of 2003. The final period 6 captures media discourse post JGTRRA, through the 2004 election, and up until the White House officially announced it was putting tax reform on hold.

Initially, the equity criticism, or the claim that the Bush tax-cut proposal favored the well-to-do over the middle class and the poor (“unfair distribution”), was quite prominent, occurring in one-third of all news pieces (34 percent). News that talked about the tax cuts’ varying impact on different socioeconomic strata tended to translate the rate cuts and rebates into amounts rather than share figures. Thus, equity-related truth claims usually took general forms, emphasizing that the rich would benefit more, have higher cuts, and so on. They rarely took the form of a more nuanced claim about the inequity in the way the tax cuts shifted the *share* of the tax burden. Share is a difficult concept to grasp, being, like tax justice issues, inherently social. One of the more definitive and respected analyses of the tax-cutting legislation’s effect on the distribution of the tax burden, conducted by the Congressional Budget Office, was not completed until August 13, 2004 (U.S. Congress, Congressional Budget Office 2004). An investigation of all tax-related transcripts on the broadcast/cable networks from August 13 to the end of the following month (i.e., not just those in the random sample) showed that the share criticism was picked up on almost all CNN news programming, on several Fox news programs and on the *NBC Nightly News* on the day of the report’s publication. However, the news about the shift in the share of the tax burden was not sustained past that date. Further, in some reporting, absolute dollar figures were used to illustrate that share had shifted, further confusing the issues. The one-day news flurry in August of 2004 failed to increase the proportion of truth claims about the tax cuts having an unfair distribution in the public sphere. In the post JGTRRA period, which included

the CBO report release (period 6 on Table 5-5), the proportion of oppositional truth claims critiquing the distribution of the tax cuts was less than half (15 percent) of what it had been in the 2000 campaign (34 percent).

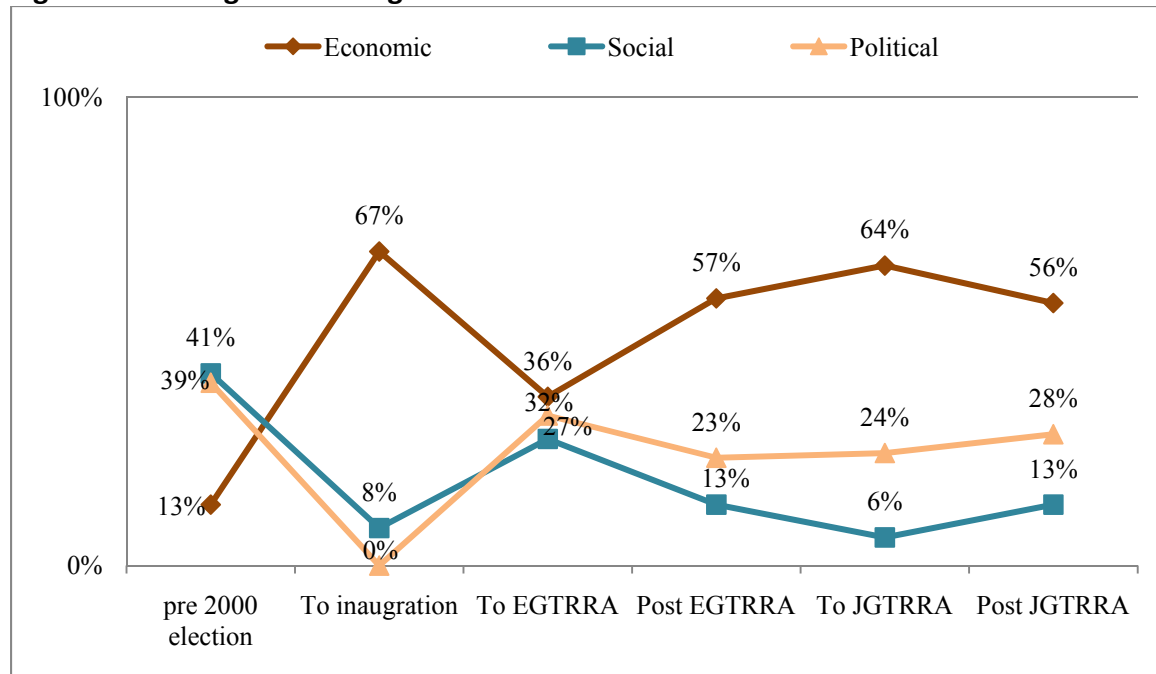
There were relatively few truth claims opposing the Republicans' claim that the tax cuts either would or did stimulate the economy. Fewer than 10 percent of transcripts included an oppositional claim refuting that supply-side premise until after EGTRRA was passed, and even then, the oppositional claim never exceeded 13 percent of the transcripts in any period (in contrast to nearly half of transcripts at key points including the claim that tax cuts would stimulate the economy).

Post EGTRRA, the opposition shifted its focus from making claims about the fairness of the tax cuts to making claims about the tax cuts being fiscally irresponsible. In this same time period, of course, the surplus evaporated and the deficit started its upward climb. The claim that the tax cuts would or were increasing the deficit generally included an implicit (and sometimes explicit) claim that it was the deficit that would inhibit economic growth. Thus, opponents of the tax cuts tried to respond to claims of economic efficiency by shifting the frame to one of fiscal stewardship within an overall economic narrative.

Framing provides a platform for truth claims so it is not surprising to see a similar pattern to the frames that undergirded the truth claims over time (see Figure 5-2). In the pre 2000 election transcripts, social (41 percent) and political (39 percent) framing were dominant with only 13 percent of the transcripts framed economically. Post 2000 election, however, economic framing spiked to 67 percent of the media transcripts. Conversely, social and political framing dropped precipitously to 8 percent and 0 percent, respectively. Mark Smith (2007) has shown

that economic interpretations of issues in political discourse have been on the increase since the 1970s. He argues that economic framing tends to increase in times of economic anxiety. The spike in economic framing in Figure 5-2 occurs just as news of an impending recession surfaces in the media.

Figure 5-2 Change in Framing of Tax Stories over Time



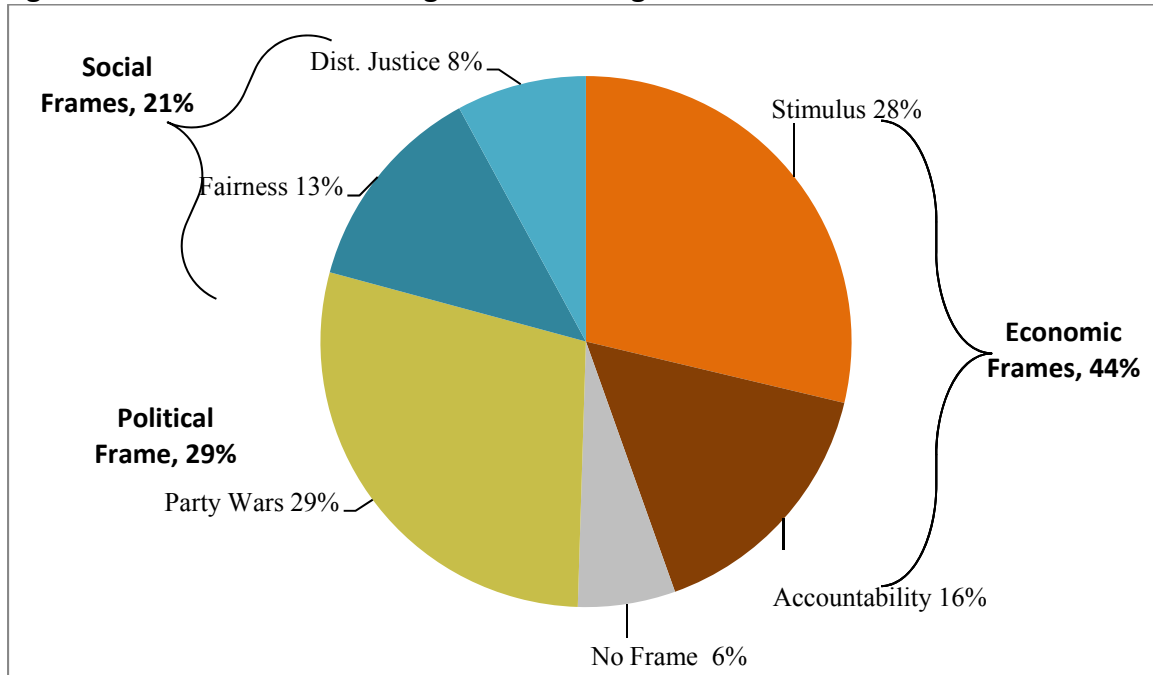
Post inauguration, the Democrats tried to bring attention to the social ramifications of the proposed legislation. Then House Minority leader Tom Daschle (D-SD) tried to reframe the tax cuts as a give-away for the rich, using his illustrations of what the tax savings could buy for the “average” American (a muffler) vs. the privileged few (a Lexus). From the inauguration to the first signing, the economic and social framing of the tax cuts was more balanced, accounting for 36 percent and 27 percent of the transcripts respectively. However, once the first legislation was signed, the economic framing increased again, to 57 percent of all transcripts. From then to the end of the period under investigation, the tax-cutting story was framed primarily as an economic story.

Political framing was most prominent in the 2000 campaign period, when it accounted for approximately two in five (39 percent) stories. After disappearing in the brief post-election/pre-inauguration period (when the primary political story for much of that period was the contested election results in Florida), it remained as the frame for roughly one-quarter to one-third of all stories, underscoring the political nature of the tax cuts and their coverage.

Within the overall social and economic framing categories, more detailed frames helped to differentiate Republican or pro tax-cut narratives from oppositional ones. For example, across the entire time period, economic framing accounting for 44 percent of all stories. Within this framing, Republicans tried to establish the meaning of taxes as economic stimulus (29 percent of transcripts). The opposition framed taxes as a matter of fiscal responsibility (16 percent of coverage), or as a responsibility to use taxes as one of the elements in balancing the budget (see Figure 5-3). Thus, tax news framed economically was more likely to be established as an issue of stimulus as of accountability. Even when tax-cutting news was framed as a social issue, it was the Republican interpretation of social meaning that prevailed. The Republicans tried to frame the tax cuts as being impartial and therefore fair to everyone. It was fair, for example, to give tax rebates only to those hard-working individuals who had earned enough money to have paid income taxes. The opposition argued that the very impartiality of them exacerbated an already unjust sharing of the burden of federal taxes in general, and weakened the progressive nature of the tax code. This distributive justice frame (*tax justice*) accounted for only 8 percent of media coverage, compared to 13 percent in which taxes were framed as an issue of fairness to virtuous and hard-working individuals (*virtue*). The party wars frame, in which tax cuts as an issue per se gave meaning to broader political conflict, accounted for 29 percent of the coverage. These stories were often about how a candidate's or party's tax position affected their political future.

An additional six percent had no discernable tax frame. These were largely stories, which, though they mentioned tax cuts, were not about the Bush tax cuts. For example, they might have been about state level taxes or about federal tax cheats.

Figure 5-3 Frames in Tax-Cutting Media Coverage



Controlling the Tax Discourse

One way to control the public sphere discourse on a particular issue is to control the “triggers” to the media’s coverage of that issue. Those with political stature clearly have an advantage in garnering media attention through press statements, press conferences, and other staged events—the more stature, the greater the advantage. A citizens group calling a press conference is not likely to get the same coverage or attention as, for example, the White House. Further, those who are able to trigger news coverage stand a much better chance at setting the frame for the ensuing discourse. It is their construction of the problem that others must respond to. It is also their construction of the problem that helps to determine which voices will have

legitimacy on the issue. For example, if the tax issue is framed as an economic issue, the voices that will be provided legitimacy by the press will include economists and that in turn, will reinforce the narrative as one of economic policy.

In most of the news stories analyzed (88 percent), there was an identifiable “trigger” to which the press was responding in its reporting (see Table 5-6). Initially, campaign events (36 percent) and legislative events (32 percent) were the primary triggers of tax-cutting news. The

Table 5-6 Who or What “Triggered” the Coverage?

Dates	1 1/1/00 to 11/7/00 (47) %	2 11/8/00 to 1/20/01 (13) %	3 1/20/01 to 6/8/01 (155) %	4 6/9/01 to 1/30/02 (31) %	5 1/31/02 to 5/28/03 (70) %	6 5/29/03 to 12/5/05 (54) %	7 Total (369) %
Identifiable “trigger”	89	85	90	83	89	85	88
Bush controlled (net)	0	39	35	39	26	20	27
White House/President	0	23	21	39	17	16	18
Bush Tax Cut PR Campaign	0	0	14	0	9	4	8
Pres Elect/Transition Team	0	15	0	0	0	0	1
Congressional Discourse (net)	0	0	5	3	3	0	3
Oppositional	0	0	3	3	0	0	2
Supportive	0	0	1	0	3	0	1
Legislative Event	32	0	29	7	43	20	28
Campaign Event/Trail	36	0	1	3	3	15	8
Gov’t Agency (Not White House)	0	0	1	7	3	20	5
Federal Reserve/Greenspan	0	8	5	0	0	2	3
Clinton White House/Clinton	17	0	0	0	0	0	2
Other (inc. 3 rd party, econ indicator)	2	39	14	23	11	6	12
None apparent	11	15	10	17	11	15	12

latter was driven by the last Republican Congressional attempt to pass a tax cut under Clinton and was clearly staged by Republicans as a strategic media event, as Clinton had warned repeatedly that he would veto the legislation. Once Bush was elected, the White House tightly controlled the tax cut media coverage, “triggering” more than one-third of it throughout 2001. Oppositional voices from Congress did not come close to that prevalence in triggering news

coverage, driving only 2 percent of the coverage overall and 3 percent in the period leading up to passage of the first cut. Thus, even when the press tried to be critical, it was far more likely to be on pro tax-cut terrain, because they were responding to the issue as framed by Bush or his administration. For example, in the opening days of his presidency and just days before submitting his tax relief and reconciliation proposal formally to Congress, Bush launched what CNN described as an “all-out public relations blitz to sell his \$1.6 trillion tax-cutting plan to the nation (CNN February 5, 2001).” This public relations campaign began by bringing selective “tax families” to the White House for press conferences, to illustrate what types of savings people could expect from the cuts. A reunion of 21 families Bush had met along the presidential campaign trail was also staged to underscore the point that all Americans who pay taxes would benefit from the tax cuts. By early March, Bush himself was touring strategic states (i.e., those where incumbent Democratic senators faced highly competitive re-election campaigns), proselytizing the virtues of the tax cuts directly to the people in hope of putting pressure on Democratic Senators. The tour itself, which was modeled after election campaigns, became the source of news, with staged events triggering coverage. Press criticism tended to focus on the likelihood of Bush succeeding legislatively—not on the merits of the proposal itself. For example, in late March of 2001, NBC ran the following story.

JOHN SEIGENTHALER, anchor: With much of the attention on Wall Street, President Bush is hoping to win support for his \$1.6 trillion tax cut on Main Street. He meets with business leaders and top congressional Republicans today. On Tuesday, he took his case to Michigan. Here's NBC's Campbell Brown.

CAMPBELL BROWN reporting: In Kalamazoo, Michigan, the president, trying to regain control of the tax-cut debate, outlined his plan for turning the economy around, joining the growing consensus on Capitol Hill for a bigger tax cut this year.

President GEORGE W. BUSH: I strongly support the idea of backdating tax relief to get cash into the consumers' hands as swiftly as possible.

BROWN: Ending a two-day, three-state tour to promote his budget, Bush also urged Congress to couple a quick fix with his 10-year, across-the-board reduction in income tax rates to ensure long-term economic growth.

Pres. BUSH: Immediate tax relief is good news. But tax relief that gets yanked away next year is not such good news.

BROWN: Bush is competing now with Democrats, who have just proposed a cut in the lowest tax bracket and a \$ 300 rebate for all Americans this year. Each side claiming their plan provides the best economic stimulus. But some observers say the president faces the greatest political risk.

Mr. MARSHALL WITTMAN (Hudson Institute): He finds himself in a position where he's not responsible for this economic downturn. But he will be held accountable if there is not an economic recovery.

BROWN: Which means for now, the tax-cut battle remains the president's top priority and his emphasis again today when he brings Republican congressional leaders to the White House for a strategy session on winning the fight. Campbell Brown, NBC News, Kalamazoo, Michigan (NBC, Today Show, March 28, 2001).

The formulaic structure of this coverage is how the press has come to define critical reporting: The network responds to a current high-visibility policy debate with the immediate stimulus for the coverage being a publicity tour staged by the White House. The coverage is seemingly balanced, providing both the Republican and Democratic positions before critically focusing on political risk, at which point, the network brings in its “expert.” Note that Campbell Brown’s reference to the “growing consensus on Capitol Hill for a bigger tax cut this year” sounds as if Congress is coalescing behind the Bush tax cuts. In reality, the debate was over who should get tax relief (a rebate for everyone or only those who pay taxes? a cut in the lowest tax bracket or across-the-board rate cuts?) and when (now or a long-term phased in strategy?) — evidence enough that the Democrats were on the defensive, responding to Republican tax-cutting ideas. The “growing consensus” that Brown refers to however, was that the *Republicans* had agreed to more aggressive tax cutting on the *immediate* horizon, rather than backload their entire package. In other words, the Democrats had challenged the president’s plan within its own frame—that of a stimulus. They argued that in order for the tax cut to be stimulative, it had to be

more immediate, and advocated for retroactive cuts. Brown notes that each side claims that its plan provides the most effective economic stimulus (thereby providing the impression that tax relief as economic stimulus is noncontroversial and effective), but provides no data or context to help the viewer decide between competing claims. Finally, by focusing on political risk, Brown leaves the impression that the tax cuts are Bush's top priority because if he does not get them passed, the economy will not recover, which will irreparably damage Bush's presidency.

While the "talking head" in this coverage, Marshall Wittman, adds neither insight nor perspective, his selection as the political expert is worth comment. As is frequently the case, no explanation of who he is or what he represents is offered. The Hudson Institute is allegedly a nonpartisan think tank, though it has a decidedly conservative bent in its analyses and list of scholars. Wittman might better be described as "multi" rather than "bi" partisan, having worked for the first President Bush, the conservative Heritage Foundation, the Christian Coalition, Senator John McCain (R-AZ), the Democratic Leadership Council and, more recently, the independent Senator Joe Lieberman (CT). Wittman ultimately became critical of the Bush tax cuts, but the point is that allegedly independent commentators often come with hidden agendas and covert ideological interests with little transparency provided by the networks or cable news stations.

By comparison to White House sources, Congressional discourse on the tax debates triggered very few stories (4 percent of the total). However Congressional or legislative *events* were the second largest trigger, responsible for approximately one in four stories (26 percent). This type of coverage tended to be quite perfunctory and often occurred late in the legislative process, precluding the development of effective citizen opposition. For example, CBS included the following coverage (in its entirety) in *The Early Show* on March 29, 2001.

SUSAN MCGINNIS, anchor: Today the House is expected to vote on a bill that would cut taxes for most married couples and double the child credit. On Wednesday, it approved President Bush's \$ 1.6 trillion budget blueprint, setting the foundation for his tax cuts (CBS, The Early Show, March 29, 2001).

Or consider NBC's coverage of the House passing a version of the 2003 tax legislation on *NBC Nightly News*.

BRIAN WILLIAMS, anchor: The House OK'd its version of a tax cut plan today. The \$550 billion measure will cut income tax rates and taxes on capital gains and small business investments. It would lower, instead of eliminate, dividend taxes. The White House praised it. The Senate votes on a smaller version next week (NBC Nightly News, May 9, 2003).

Notice that in these briefs, we *do* get policy level detail. Almost two in three stories (63 percent) that were triggered by a legislative event included some policy level detail of the cuts, compared to 47 percent of all stories. However, they seldom provided context in which to place the policy details. Even when partisan reactions are emphasized, we get little understanding of why, when Republicans herald the legislation as the cure for the ailing economy, Democrats would think of the legislation as “insidious, wrong, and shameful” as in the following coverage from ABC's *Good Morning America* show on May 23, 2003.

LINDA DOUGLASS, ABC NEWS: (Off Camera) It was really very tense. Vice President Cheney went back and forth to Capitol Hill to make sure that wavering Republicans did what the President wanted. Mr. Bush told them he wanted to sign that tax cut legislation by Memorial Day. The tax cut was less than half of what Republicans had hoped for, but they hailed its passage as a victory anyway.

REPRESENTATIVE THOMAS REYNOLDS, REPUBLICAN, NEW YORK: The American people want to create jobs and jobs growth, and they know tax cuts are the route to get there.

REPRESENTATIVE BILL THOMAS, REPUBLICAN, CALIFORNIA: This bill puts money in Americans hands immediately.

LINDA DOUGLASS: (Voice Over) Democrats warned it will plunge the country further into debt.

REPRESENTATIVE CHET EDWARDS, DEMOCRAT, TEXAS: The dirty little secret of this bill is that every single dollar of this tax cut is paid by borrowing.

REPRESENTATIVE ROSA DELAURO, DEMOCRAT, CONNECTICUT: It's insidious, it's wrong, shameful, reckless and irresponsible.

LINDA DOUGLASS: (Voice Over) All day long, there were tense negotiations between the House and the Senate. President Bush made a rare trip to Capitol Hill to order Republicans to work out their differences. The tax cut immediately cuts income taxes in all tax brackets, it cuts taxes on stock dividends and on capital gains, and it gives tax breaks to married couples and to couples with children.

LINDA DOUGLASS: (Off Camera) Now, for many Americans, these benefits will kick in right away. They'll start seeing a little something in their checks sometime this summer. The administration hopes taxpayers will spend this money, not save it, Claire.

DIANE SAWYER, anchor: (Off Camera) All right, Linda. A big day on Capitol Hill. Thank you (ABC, Good Morning America, May 23, 2003).

To get to the more fundamental critique of the tax cuts—their assault against tax progressivity at a time when progressivity was needed more than ever to compensate for reaching near-historic heights in pretax income inequality—one would need to understand what was being done to the rate structure and how that would affect changes in the distribution of the total tax burden. However, share is a complicated concept. Only once in the 375 stories randomly selected from the tax coverage were the expected changes in the *share* of the tax burden provided as context, and this was done by conservative radio host Charles Osborne. Critics did sometimes point to analyses that suggested that a disproportionately high share of the tax cut's cost (35 to 50 percent) would be spent to lower the taxes of the top 1 percent of households. However, many stories just reported the change in rates without benefit of contextual analysis. A fairly lengthy and detailed story on the 2001 legislation, carried in the *CBS Evening News* on March 8, 2001, illustrates the missed opportunity.

DAN RATHER, anchor: It was an important step forward for President Bush's big tax-cut plan. It was a big step away from bipartisan cooperation in Congress. The Republican-controlled House tonight approved the core of the Bush plan over Democratic objections that it was a rush to judgment and risky for the overall US economy. True or not, don't expect any fast, final approval in the Senate. CBS' Bob Schieffer has the latest on tonight's vote and the future of the Bush tax cuts. Bob.

BOB SCHIEFFER reporting: Dan, what passed, on a mostly party line vote, was a sweeping reduction in income tax rates. Democrats say the refusal to discuss even a smaller compromise proposal will probably doom the legislation in the Senate, but House Republicans were having none of that.

Unidentified Congressman: Mr. and Ms. America, help is on the way.

Unidentified Congresswoman: If you're paying taxes today, you are paying too much.

SCHIEFFER: The Democratic leader said the stream-roller approach raised questions about future cooperation.

Representative RICHARD GEPHARDT (Minority Leader): We have to work together and do the hard work of finding those compromises that we can both live with.

SCHIEFFER: The Bush plan calls for modest cuts during the first year, then phases in deeper cuts over the next six years and works this way. The top two tax brackets will shrink to 33 percent by 2006. The middle brackets are reduced to 25 percent in that same period. The 15 percent bracket remains, but those who earn less than \$ 12,000 a year will move into a new bracket, which eventually shrinks to 10 percent.

(Graphic on screen)

Bus Tax Plan

Current Tax Rates

39.9% 36% 31% 28% 15%

New Tax Rates

33% 25% 15%

Under \$ 12,000/Yr. 10%

SCHIEFFER: For a single parent with one child earning \$ 22,000 a year, that translates to a savings of \$ 932 once the full cut is phased in.

(Graphic on screen)

Bush Tax Plan

Single Parent 1 Child

Income \$ 22,000/yr

Tax Cut \$ 932

Source: Deloitte and Touche

SCHIEFFER: A two-earner couple with two children earning \$ 55,000 will realize a \$ 1,900-a-year tax cut. The same-size family earning \$ 90,000 would see a cut of more than \$ 2,700. And if that family's earnings rose to \$ 400,000, their tax cut would total more than \$ 13,000 yearly.

(Graphic on screen)

Bush Tax Plan

Married Couple Both Working/2 Children

Income \$ 55,000/yr Tax Cut \$ 1,930

Income \$ 90,000/yr \$ 2,778

Income \$ 400,000/yr \$ 13,453

Source: Deloitte and Touche

Representative DENNIS HASTERT (Speaker of the House): We have good news for you.

President GEORGE W. BUSH: Well, I heard that. I've been...

SCHIEFFER: Playing it to the hilt, Republican leaders notified the president of the victory in a televised telephone call.

But even as the Republicans celebrated, the Democratic leader in the Senate said flatly tonight the legislation as now written cannot pass the Senate. Dan.

RATHER: Bob Schieffer on Capitol Hill (CBS Evening News, March 8, 2001).

Note that even in this story, which contains much good information, the viewer must both read the graphics *and* listen to the reporter to understand what is happening to the rates. There is no “value-added” reporting to understand that the top rate is going down by 6.9 percentage points, the middle rates, by 3 to 6 percentage points, and the lowest rate by 0 to 5 percentage points. Nor is there any mention of what these changes might do to the distribution of the tax burden. Schieffer makes clear that the wealthier the taxpayer, the bigger the refund, but he provides no context in which to place those disparities, such as increasing income inequality in the United States, historical rates of taxation in the United States or comparative rates of taxation in industrialized countries. The implied injustice in the story is the *process* by which the tax cut was passed—by Republican “steam-roller”. The implied opposition that was rolled over was the *size* of the cut, which the Democrats viewed as economically risky. Nothing in the coverage suggests that the *distribution* of the cut might present a problem for the opposition. Rather, we learn from an unidentified Congresswoman, that if you pay taxes at all, you are paying “too much.”

Other triggers included release of a third-party report or announcement of some type of economic indicator (12 percent) or something done or said on the campaign trail (8 percent). Ten percent (10 percent) of the transcripts had no apparent trigger. Fox had the highest amount of coverage with no trigger due to the nature of its talk-show formatting, which is more thematic and less event driven. As might be expected, campaigns as triggers were higher in periods with heavy campaign activity. For example, in the period preceding the Bush election of 2000, the presidential campaign triggered 38 percent of the coverage.

Policy Level Detail: What People Could Have Known

Given the importance of knowledge on opinion formation in general, and in this arena, in particular, the level of detail at which news about the tax cuts is pitched influences not only knowledge of, but opinion about the tax cuts. As the reader will recall from the previous chapter, with the exception of the culturally conservative, the more ignorant people were, the less likely they were to oppose the Bush tax cuts.

Table 5-7 shows the frequency with which different elements that were included in the proposed legislation in 2001 and in 2003 were captured in the media's coverage of tax policy issues over the five-year period of interest. References to making the tax cuts retroactive, extending or accelerating them, or making them permanent were collapsed into a net coding category of "generic tax cut references." While these were all elements of various tax-cutting legislative proposals, they were all generic in that they referred to timing of the tax cuts rather than the specifics of the policy elements themselves. References to *specific* policy elements that were discussed in the Bush tax-cut proposals or alternatives to it, such as child tax credits, cuts in marginal rates, or reducing the payroll tax were aggregated into a policy-specific code. By cross tabulating these codes, the transcripts were categorized into those that contained *only* generic

Table 5-7 What Level of Policy Detail Was Discussed?

Dates	1 1/1/00 to 11/7/00 (47) %	2 11/8/00 to 1/20/01 (13) %	3 1/20/01 to 6/8/01 (155) %	4 6/9/01 to 1/30/02 (31) %	5 1/31/02 to 5/28/03 (70) %	6 5/29/03 to 12/5/05 (54) %	7 Total (369) %
Only generic tax-cut mentions (incl. accelerate, extend, etc.)	24	77	56	58	51	56	52
Transcripts with mention of policy details	55	23	45	39	47	39	44
Not about Bush tax cuts (about former tax cuts or state level)	21	0	0	3	1	6	4
Bush policy mentions (<i>any</i>)	41	23	40	37	49	46	42
Cuts in marginal rates	9	17	25	7	7	6	15
Reduce/eliminate estate tax	19	0	17	0	1	9	11
Reduce marriage penalty	15	0	12	0	14	11	11
Child tax credits	7	0	11	0	14	15	10
Dividend inc. tax (reduce/elim)	0	0	0	0	36	2	7
More tax cuts	0	0	3	17	9	11	6
Accelerate tax cuts	0	0	9	0	16	0	5
Reduce taxes on capital gains	0	8	3	17	7	0	4
Make tax cuts permanent	0	0	1	3	3	16	4
Tax rebates	0	0	5	13	1	2	4
Tax code reform	7	0	0	0	3	9	3
Corporate income tax	0	0	2	7	1	0	2
Deprec./capital expenses (accel.)	0	0	1	3	3	0	1
AMT	0	0	1	7	0	0	1
Extend cuts already passed	0	0	0	0	0	7	1
Increase expensing options	0	0	0	0	3	0	1
Increase in IRA/educ. limits	0	0	1	0	0	0	1
Alternative policy mentions (<i>any</i>)	17	0	29	19	19	22	23
Dem. alternative to Bush cuts	11	0	14	3	10	0	10
Make the cuts retroactive	0	0	12	0	1	0	5
Payroll taxes	0	0	4	7	3	4	3
Deficit trigger	0	0	5	7	0	0	3
Rescind tax cuts (partial/total)	0	0	0	10	1	20	4
EITC	4	0	1	0	0	0	1
Rep. alternative to Bush proposal	2	0	0	0	6	0	1
Unrelated tax cut mentions (<i>any</i>)							
Tax code predating Bush	26	15	5	10	4	4	8
State level taxes	0	0	0	0	1	4	1

tax-cut references, those that contained at least some level of policy detail, and those that contained neither (i.e., they really were not about the Bush tax cuts).

Focusing first on the “total column” to the far right of Table 5-7, *half (52 percent) the television news stories on tax policy never provided more detail than a generic mention of the Bush tax cuts*. That is to say that in more than half of the stories that were about the tax cuts, viewers were not provided any detail about what the tax-cut policy proposal entailed. An additional 44 percent of the transcripts had at least one mention of a specific policy element. The remaining 4 percent of transcripts included only mentions of tax cuts unrelated to the discourse of interest—primarily state-level taxes and tax cuts that predated the Bush discourse and its immediate predecessors.

While public ignorance is a common complaint of those studying public opinion, this lack of detail in television news coverage is hardly conducive to developing an “informed” citizenry. Others have argued that the Bush administration deliberately designed a late-stage phase-in of the most egregious elements of the Bush tax cuts to minimize public opposition to the distributional dynamics of the tax cuts (Hacker and Pierson 2005). This media analysis shows that such policy elements as accelerating or extending cuts already passed, making them permanent, or providing “more” tax cuts did indeed keep the level of discourse pitched at a very general level.

Table 5-7 also shows the level of tax policy included in the coverage over time. Aside from the pre-election period in 2000, the time periods that included the most policy level detail, relative to more generic mentions, were the periods of high tax legislative activity: from Bush’s first inauguration to the signing of the first tax cut (column 3) and from the end of January 2003

through the signing of the 2003 tax cut in May (column 5). While the reduction in the dividend income tax rate did get broad coverage prior to its passage as part of the 2003 package (it was mentioned in 36 percent of the transcripts), other policy components that were widely included in the media's coverage were cuts in the marginal rates, reductions in the marriage penalty, and increases in the child tax credit. Focus on these policy elements allowed the Bush administration to emphasize cutting taxes broadly and to uphold marriage and the family, thus tapping into the deep-seated values of its culturally conservative base.

Tax policy details that tended to be part of an oppositional discourse included payroll taxes (some Democrats argued that a cut in the payroll tax would be far more stimulative and meaningful for working class families than income tax cuts); rescinding the tax cuts, either in a targeted way, as was argued by Senator John Kerry, or completely, as was argued by Governor Howard Dean; and instituting a "trigger" that would automatically stop the tax cuts should the surplus turn into a deficit. This latter idea had prominent Republican supporters, including Senator Olympia Snowe from Maine, as well as Democratic ones. Some Democrats and Republicans argued for alternative tax plans along the same lines as the Bush plan. In other words, they differed more by the size of the plan than by any substantive difference in the approach or the policy elements. These are captured under the codes "Democratic" or "Republican alternative to Bush proposal." As Table 5-7 shows, Bush policy details were consistently more likely to get an airing than alternative policy details (42 percent to 23 percent respectively). Further, the policy details that were reported on under the rubric of the opposition often were "defensive ideas." That is, they were a reaction to Republican policy proposals; that is, they were ideas to counter or limit Republican proposals rather than genuinely new ideas. The most common policy-specific mentions coming from the opposition were smaller tax cuts,

making the cuts retroactive, and rescinding the tax cuts already made. Further analysis shows that the oppositional ideas that were discussed were discussed disproportionately on Fox. For example, 73 percent of the payroll tax mentions were on Fox, whereas Fox accounted for only 21 percent of the sampled coverage (analysis not shown). Thus, if someone did hear about these alternative discourses, it was likely to be on Fox, where they were challenged, sometimes ridiculed, or used to suggest a conservative policy alternative. As illustration, in August of 2004, William Bennett, co-director of Empower America and former Secretary of Education in the Reagan administration, lamented along with Fox news contributor Pat Caddell, the regressive nature of the payroll tax. Caddell says,

The truth of the matter is, people -- you know, if you include all taxes, you know, it's a pretty heavy wallop on the people in the middle and lower, because -- partly because, you know, the -- the Social Security tax, Medicare taxes are aggressive in nature because of the way they're structured.

Bennett agrees with Caddell and then suggests that a solution to the regressive nature of the tax is to privatize it. Bennett responds to Caddell,

No, it's a terrible tax, and we need to do something about it. One way, of course, to address it is give people some option, which is to invest that money, if they want, in the private sector (Fox, Hannity and Colmes, August 13, 2004).

Thus, Bennett agrees with a policy issue more likely to be identified with the left (regressive taxes) and uses it to steer the discourse in a conservative policy direction (privatization of Social Security).

Hannity and Colmes and the *O'Reilly Factor* are both Fox News-produced shows that are known for bringing liberal politicians and guests on their shows and skewering them. In Fox's tax coverage, Congressman Barney Frank (D-MA), former Secretary of Labor Robert Reich, former Clinton-Gore campaign advisor Richard Goodstein, former National Economic Advisor

to Bill Clinton, Gene Sperling, and others opposing the Bush tax cuts were guests on Fox News programming. Thus, conservative viewers were exposed to oppositional arguments in an environment where they were attacked and discredited. Fox news programming would also sometimes raise alternative tax ideas in such a way as to ridicule them. In Brit Hume's coverage of Howard Dean, he stated that anyone who advocates a complete repeal of the Bush tax cuts is considered a "Deaniac." The viewer is left to judge whether that is better or worse than a maniac.

Howard Dean's hometown newspaper "The Burlington Free Press," is urging Dean, quote, "Put the lid on his presidential effort," end quote. Insisting it's over. "The Free Press" say Deans' losses so far this primary season represents, quote, "a convincing rejection of Howard Dean from coast to coast." Meanwhile, scores of Deaniacs have signed an online letter to the DNC promising that if Dean does drop out, quote, "We will not donate any money nor time to any candidate who wishes to undo the candidacy of Howard Dean. Or who does not pledge to repeal all of the Bush tax cuts" (Fox, Special Report with Brit Hume, February 1, 2004).

Getting Voice in the Media

A traditional way of looking at media "bias" is to analyze who is given voice by the media. This is particularly important in a news environment that relies so heavily on quoting experts and authorities. Three-quarters of the transcripts (69 percent) used some type of "voice of authority" in their coverage of the tax cuts (see Table 5-8). That is, they either included direct video footage of an authority or spokesperson or they quoted or closely paraphrased him or her. The Bush administration was the privileged voice in the tax cut media coverage. One-third of the transcripts (32 percent) included Bush. Eleven percent (11 percent) included a spokesperson from the Bush administration. In total, 38 percent included either Bush, a Bush spokesperson, or both.

Congressional representation, not surprisingly, tilted toward the Democrats. In a Republican White House, the most senior level political opposition would be from Congress. One in four (25 percent) of the transcripts gave voice to a Democrat from Congress, compared to

Table 5-8 Who Had Voice in the Media?

Number of transcripts	(369) %
% transcripts with “voice of authority” (direct video footage, or quoted/paraphrased)	69
Speakers/Authority	
Bush or member of Bush administration	38
Bush only	32
Bush administration (not Bush)	11
Any Republicans (including former administrations)	52
Any Democrats (including former administrations)	32
Any member of Congress	32
Only Republican	7
Net Republican	17
Only Democrat	16
Net Democrat	25
Both Republican and Democrat	10
Advocacy organization/think tank	8
Media commentators	6
Alan Greenspan	5
From industry	4
Academic or economist	4

17 percent to a Republican. In total, a third (32 percent) of the transcripts gave voice to a member of Congress, regardless of party, and 10 percent gave voice to both sides of the aisle. However, the Democratic advantage in terms of Congressional voice is not as strong as it appears. While Democrats in key Congressional leadership roles were the most prominent Democratic voices in the media discourse, the Democrats who broke rank also got considerable coverage. For example, as might be expected, Senate majority (briefly) then minority leader Tom Daschle (D-SD) and Representative Dick Gephardt (D-MO), House minority leader and briefly a Democratic candidate for president in the 2004 primaries, were the Democrats most frequently given voice, appearing in 39 and 21 transcripts, respectively. The next most prominent Democratic voice was Senator John Breaux (D-LA), member of the Finance Committee and a conservative whose vote was important and plausible *to the Republican case*. Breaux, then, was

a Democratic voice but one that helped to amplify conservative pro tax-cut voices. He was anything but representative of Democrats who largely voted against the tax cuts. Additionally, nearly one-third (30 percent) of the Democratic Congressional voices in the media appeared on Fox news shows. And these Democratic voices tended to be the more liberal ones—Congressmen Barney Frank (D-MA) and Edward Markey (D-MA) and the late Senator Paul Wellstone (D-MN) all did interviews on Fox. The only two times in the sample where Representative Nancy Pelosi was given voice were both on Fox news (and both times, her words were accompanied by negative editorial commentary).

Other types of people given voice by the media were spokespeople from advocacy organizations or think tanks, media commentators, Alan Greenspan, leaders or commentators from industry, and other economists or academics. Each of these groups was given voice in less than one in ten transcripts.

Representation of left- versus right-leaning organizations in the “advocacy or think tank” category was fairly balanced either within or across shows. These included conservative organizations such as the American Enterprise Institute, the Club for Growth, the Heritage Foundation, the Foundation for Defense of Democracies, and the National Taxpayers Union; and more centrist or left-leaning organizations such as the Brookings Institution, the Center on Budget and Policy Priorities, and the Citizens for Tax Justice. Spokespersons for the Republican or Democratic Parties were also included in this category. However, the *content* was not balanced, even if representation was. Conservative organizations had a well-organized and coherent message to deliver. Take for example, the Club for Growth. In April of 2001, shortly before the first legislation was passed, its president Stephen Moore was on the *O’Reilly Factor* hammering home the message that Americans pay too many taxes.

STEPHEN MOORE, CLUB FOR GROWTH PRESIDENT: Well, the philosophy in Washington these days, Bill, is if it moves, tax it, and if it doesn't move, tax it until it does.

And you're exactly right. You know, a lot of Americans are surprised to learn that about 40 percent of their family budget now goes to taxes. Americans don't realize all the different types of taxes they pay today.

You get up in the morning, you turn the light on, you pay utility tax. You go in the shower and turn on the shower, and you pay a water tax. You pour yourself a cup of coffee, you pay a sales tax. You get in the car and drive to work, you pay a gasoline tax. You get to work, you have to pay a payroll tax, an income tax, a federal and state income tax.

You know, you come home. If you -- if you take an airplane ride, you have to pay a ticket tax. The government taxes just about every economic activity today.

... I mean, I brought with me a bottle of Coors beer. It's a Friday night. This bottle of beer -- a lot of people don't realize that when you buy this for about a buck -- a buck-19 at the 7-Eleven, about 45 to 50 percent of the cost of this beer, about half of it, about six ounces, is tax. Give you another example. A loaf of bread. A simple Wonder loaf of bread. If you take the tax of this \$1.29 loaf of bread, you're talking about eight slices of this bread is just taxes. That is, if we didn't have so many sales taxes and income taxes, you could make four more sandwiches out of the loaf of bread that you buy.

...MOORE: You know, exactly right. The flat tax is a way for people to very visibly see how much taxes they pay where we're all paying the same percent because the real reason you don't have more tax outrage in this country today, Bill, is a lot of Americans don't see the taxes they pay.

O'REILLY: Yeah. They don't pay attention to their phone bill, and they don't pay attention to their airline ticket and the hotel room and all of that stuff. See, but people don't understand -- is in business when you have to travel, you -- that's passed back on to you in higher prices for whatever business it is, because I've got to pay 30 percent in a hotel room when I travel, that's passed back to you in your food, in your clothing, in everything else.

MOORE: Of course.

O'REILLY: So the poor working man in American -- working American gets slaughtered by paying taxes and paying higher prices because of corporate taxes.

MOORE: That's -- that's exactly right. For example, most Americans don't understand when they buy this loaf of bread, guess what? They're paying the corporate income tax.

O'REILLY: Right.

MOORE: The corporate income tax is embedded into the cost of this tax. The payroll tax is.

O'REILLY: And that's -- whatever you charge a corporation, they're going to pass on back to the people who buy their products. So you're right. Most Americans don't understand it. It's -- I think it's insidious, but I don't think it's going to change. (Fox April 6, 2001)

Shortly after passage of the second major tax-cutting legislation, the Club for Growth's executive director David Keating was on Fox with his message about tax cuts as stimulative.

NAPOLITANO: ... Well, the president got his tax cut. Will the economy kick into high gear or sputter to a stand-still?

Joining me now, David Keating, the executive director of the Club for Growth. Now, David, first this tax cut was going to be \$750 billion, and then it was going to be \$320 billion and it ended up at \$350 billion. Make the case that the bigger the tax cut, the more tax dollars are collected by the treasury.

DAVID KEATING, EXEC. DIRECTOR, CLUB FOR GROWTH: Well, I'm not going to make that right now, but I think what we need to look at is not so much the size of the tax cut, because it's scored under Washington budget rules, which really don't bear too much relation to reality sometimes. But what I think what really counts is what is in this tax cut. On that score, it's definitely a pro-growth tax cut.

NAPOLITANO: Why is it a pro-growth tax cut?

KEATING: Essentially, what we're having is we're having a sale. We're having a sale on people working harder. We're having a sale on people investing and saving. That means that if you work harder, work smarter, invest more, you're going to get more after-tax money if you do that. That's because we're taking the tax rates and cutting them.

NAPOLITANO: Right.

KEATING: This is a different approach from handing out money like tax rebates. Tax rebates don't do much for economic growth, either short run or long run.

NAPOLITANO: Aren't there some tax rebates in this, David. For example, aren't families with children going to get a check for \$400 sometime?

*KEATING: They are. They are. And that's -- I don't think it's one of the pro-growth measures of the tax bill. But it is one of the political sweeteners in there to make an overall a very good package (Fox, *The O'Reilly Factor*, April 6, 2001).*

These arguments were clear, unchallenged, and used meaningful illustrations, even if they were not always accurate.³⁹ Contrast these with William Gale at the Brookings Institution, speaking at about the same time as Keating, on ABC's *World News Tonight*. The piece starts with Terry Moran, ABC reporter, summarizing the Bush tax philosophy and providing a video clip of Bush promoting his tax cuts across the country. Moran then tells viewers that "state budgets across the country [are] awash in red ink," and warns that the Bush tax cuts might create

³⁹ Calling a loaf of bread or a home-poured cup of coffee "taxed" requires an unconventional definition of taxes, which was never made clear. Certainly there is no sales tax on bread or coffee consumed in the home. The argument that people refrain from striving because they don't want to be taxed at current levels of taxation is completely unsubstantiated and flies in the face of the middle class wage stagnation and high-income growth explosion in the years preceding the Bush tax cut.

a “tax whiplash,” with small cuts in federal taxes and large tax increases at the state level. Gale comments,

When states are forced to raise their taxes, that also reduces the money available for spending in the economy. So, those effects are in exactly the wrong direction, if what you want to do is stimulate the economy right now (ABC, World News Tonight, May 12, 2003).

Gale was quite critical of Bush’s tax policy. But in this piece of reporting, his criticism is not clear. It is clear that he thinks raising state level taxes is a bad idea. By arguing that raising taxes at the state level dampens rather than stimulates the economy, however, it sounds as though Gale is endorsing Bush’s fundamental tax policy premise: cutting taxes is the way to stimulate the economy. Moran concludes the story by providing the Bush administration’s response to the criticism that federal tax cuts have put too much pressure on the states.

The Bush Administration argues that states don't have to raise taxes. They should cut spending, instead. But either way, economists say, the budget crisis in the states will be a drag on the economy for a long time. Terry Moran, ABC News, the White House (ABC, World News Tonight, May 12, 2003).

Other advocacy groups that were opposed to the Bush tax cut and that were given voice by the media tended to be affiliated with political parties, charities, or grass roots citizen groups. Thus media “balance” was achieved through inclusion across networks and news shows of polished, full time tax-cutting advocates of right-wing think tanks (often with friendly media hosts) and advocates of *not* cutting taxes such as Father Bill Greenlaw of Manhattan’s Holy Apostles Episcopal Church; William Gates Senior, one of a group of millionaires who organized themselves to be on record in support of maintaining the estate tax; and a group of grassroots Dean supporters (the “Deaniacs” mentioned earlier) who tried to pressure the Democratic National Committee to adopt tax cut repeal on its platform.

An important part of the public discourse on policy issues comes from media commentators, who appeared in 6 percent of the transcripts. Media commentators include political analysts, columnists, journalists and pollsters. They appear regularly on news shows to comment on policy issues. They are more apt to be on “talk” news formats, such as *Week in Review* or *Hannity and Colmes*. (They do not include, however, show hosts or anchors, such as Sean Hannity or Tim Russert.) Media commentators are a key constituency for policy makers, who regularly court them, as these commentators tend to shape interpretation of the news.

Table 5-9, which lists the media commentators from the sample of 369 transcripts, is particularly insightful in terms of how discourse on tax policy was curtailed. There were 27 transcripts in which media commentators appeared. Since the format for many of these shows is to have commentators with opposing viewpoints, these 27 transcripts included 39 commentaries. However, commentators are often used on a regular basis by a show or network, so those 39 commenting occasions represented only 25 unique commentators. Five of the 25 commentators were from the business media, which traditionally has had a clear and conservative view on tax policy issues; another five were from political magazines, which typically cast news in political strategic terms, rather than on policy substance per se. Six of the 25 commentators are known, self-identified conservatives. And of the 25 media commentators given voice in this discourse, only four were not white males: Margaret Carlson, the first female columnist for *Time* magazine; Amy Walter, analyst for the *Cook Political Report*; Mara Liasson of NPR (who has since joined Fox); and Juan Williams⁴⁰, the lone black reporter who was both a senior correspondent for NPR, a political contributor on Fox, and a conservative. Paul Krugman, economist and *New York*

⁴⁰ Williams was born in Panama but was raised primarily in Brooklyn, New York. In 2008, he was criticized for commenting on Michelle Obama’s political liabilities to Bill O’Reilly on the O’Reilly Factor. He said, “Michelle Obama, you know, she's got this [Stokely Carmichael](#) in a designer dress thing going.”

Table 5-9 Media Commentators Participating in Tax Talk

Transcripts with at least one media commentator (27)
Total number of commentators (39)
Number of unique commentators (25)
<p>+^Fred Barnes, <i>The Weekly Standard</i></p> <p>#Jeff Birnbaum, Washington bureau chief at <i>Fortune</i></p> <p>David Broder, <i>Washington Post</i> columnist</p> <p>Frank Bruni, <i>New York Times</i> reporter</p> <p>*Margaret Carlson, <i>Times</i> magazine</p> <p>^Charlie Cook, Political analyst, the <i>Cook Report</i></p> <p>#Tom Donlan, <i>Barron's</i> Editorial Page editor</p> <p>#Rick Dunhman, <i>Business Week</i></p> <p>^Ron Faucheux, Editor-in-Chief, <i>Campaigns and Elections</i></p> <p>David Gergen, political commentator</p> <p>#James Glassman, columnist for <i>Kiplinger's Personal Finance</i></p> <p>+Michael Graham, conservative talk show host</p> <p>+John Kasich, host of <i>Heroes with John Kasich</i> at Fox News</p> <p>^Mort Kondracke, <i>Roll Call</i></p> <p>+^William Kristol, <i>The Weekly Standard</i></p> <p>Paul Krugman, <i>New York Times</i> columnist</p> <p>*Mara Liasson, National Public Radio</p> <p>Frank Newport, Editor-in-Chief, Gallup Poll</p> <p>+Michael Reagan, conservative radio show host</p> <p>Stu Rothenberg, political analyst</p> <p>+William Safire, <i>New York Times</i> columnist</p> <p>#Jim Vandehei, <i>Wall Street Journal</i></p> <p>^*Amy Walter, <i>Cook Political Report</i></p> <p>*Juan Williams, National Public Radio</p> <p>John Zogby, pollster (the Zogby Poll)</p> <p>*not white males.</p> <p>#From business press.</p> <p>^From political/Capitol Hill press.</p> <p>+Self identified conservatives.</p>
Based on unweighted, raw counts.

Times columnist, nearly single handedly defines the left pole of the commentary. While Krugman is a long standing critic of Bush's tax policy, he hardly defines a left pole as radical as

the right pole of the discourse, which is anchored by multiple, extremely conservative commentators. The demographic exclusivity of the group of commentators suggests a severe limitation on the commentary. While race, gender, and other forms of identity do not dictate point of view, inclusion is a critical component of public sphere discourse and modern democratic theory. Table 5-9 suggests that the tax policy discourse was quite exclusive and quite conservative in the composition of its participants.

Comments made by anyone given voice by the media were coded for their valence on the Bush tax cuts. Proponents of the Bush tax cuts were given a clear advantage here (see Table 5-10). Half (50 percent) of all the transcripts included a pro-Bush tax cut comment while only 38

Table 5-10 Valence of Comments by Those Given Voice

Number of Transcripts	(369) %
Pro-Bush tax cut (any)	50
Opposed to Bush tax cut (any)	38
<i>Only</i> pro-Bush tax cut comments	22
<i>Only</i> oppositional comments	10
Presence of both pro-Bush and oppositional comments	28
Neither pro-Bush nor oppositional comments	40

percent included an anti-Bush tax cut comment. More than one in four (28 percent) included the traditional media format of including both a “pro” and “opposition” comment. However, transcripts that *only* included a pro tax-cut comment (22 percent) outnumber those that included *only* an anti tax-cut comment (10 percent) by more than two to one. This is indicative of the difficulty oppositional voices had in gaining any leverage on the tax-cutting discourse.

Earlier it was noted that 30 percent of the Democratic Congressional voices included in this sample of tax coverage were on Fox. This is, of course, where the culturally conservative Americans least likely to be influenced by information (see Chapter 4) are most likely to be

found. Oppositional discourse was limited in other important but non-obvious ways. For example, Table 5-11 shows that programming which mentioned Democratic or other alternative tax plans, which included Democratic Congressional voices, and which included truth claims of a distributional nature, was more likely to be on Fox, more likely to be on special news programming (i.e., not on conventional morning or evening news formats), more likely to be on shows with alternative editorial styles (such as commentary or feature interviews), and more likely to be on lengthy pieces that were focused predominantly on the federal tax cuts. Thus, there was a high cost of entry into the tax discourse to the opposition: make your case on Fox where viewers may be impervious to your arguments or try to get on the longer, feature style special news programming of CNN or the broadcast news networks where criticism and point-counterpoint are basic tools of the trade. There was little in the way of “gratuitous” information about the opposition’s point of view in the course of news on related issues.

Truth Claims and Evidence

Policy detail aside, what kind of claims about the tax cuts were being made by key stakeholders and carried by the media? Previously, we reviewed the claims most frequently made by Republicans and the opposition. In Table 5-12, we see those claims in the context of all other truth claims.

Overall, sixty percent (62 percent) of all transcripts included some type of truth claim. The most common type of claim was a causal claim about the effects of the tax cut on the economy. These claims comprised more than a third of the transcripts (36 percent), with the specific claim that the tax cuts would or had already stimulated the economy being made in one in four transcripts (25 percent). This claim went largely unchallenged with only 6 percent of the transcripts including a truth claim directly to the contrary (e.g., tax cuts have not or will not

Table 5-11 Sites and Features of Oppositional Discourse

	Transcript Mentions Democratic Plan/ Alternative Tax Ideas?		Transcript includes Voice of Democratic Member of Congress?		Transcript included a Distributional Claim (about who benefits/who is hurt by tax cuts)		Total (369) %
	No (286) %	Yes (83) %	No (275) %	Yes (94) %	No (295) %	Yes (74) %	
Base: Total (n)							
<u>Network</u>							
Broadcast (ABC, CBS, NBC)	82	58	80	67	78	70	76
CNN	2	4	2	3	3	1	2
Fox	16	39	18	30	19	28	21
	$\chi^2=20.7; p=.000$		$\chi^2=6.5; p=.039$		$\chi^2=3.2; p=.206$		
<u>Daypart</u>							
Special news programming (Other categories in distribution include evening news, morning news, off hour, radio)	15	43	19	30	19	31	21
	$\chi^2=31.6; p=.000$		$\chi^2=19.4; p=.001$		$\chi^2=7.7; p=.103$		
<u>Editorial Style</u>							
Traditional reporting	67	46	62	64	65	51	62
Editorial	12	38	14	19	13	24	15
Solo Interview	7	22	8	17	9	15	10
(Other categories in distribution include human interest, live event, top of the hour)	$\chi^2=39.8; p=.000$		$\chi^2=22.7; p=.000$		$\chi^2=12.3; p=.031$		
<u>Length</u>							
More than 1000 words (Other categories include < 500 words, and 500 to 1000 words)	13	40	14	34	17	27	19
	$\chi^2=42.7; p=.000$		$\chi^2=23.2; p=.000$		$\chi^2=8.1; p=.017$		
<u>Tax emphasis</u>							
Predominantly about federal taxes (Other categories include predominantly about Bush tax cuts but not entirely; not about Bush tax cuts at all)	55	66	55	65	55	69	58
	$\chi^2=4.4; p=.111$		$\chi^2=6.6; p=.036$		$\chi^2=7.5; p=.023$		

stimulate economy). The counter argument, rather, appears to be that tax cuts will drive up the deficit (13 percent). (Among transcripts with the claim that tax cuts stimulate the economy, 14

Table 5-12 What Types of Truth Claims Were Made?

Base: Number of transcripts	(369) %
Transcripts with at least one truth claim	62
MOST COMMON TRUTH CLAIMS	
Any claim about the economy (net)	45
Claims about tax cut effects on <u>economy</u> (net)	36
Tax cuts have or will stimulate(d) the economy	25
Tax cuts have driven/will drive up deficit	13
Tax cuts have not or will not stimulate(d) economy	6
Only faster/more targeted cuts will stimulate economy	2
Raising taxes will not hurt economy	1
Additional claims about <u>economy</u> in context of tax discourse (net)	24
Economy is poor or deteriorating	15
Economy is strong or improving	6
Spending is what drives the deficit	3
Deficit spending is okay	2
Deficit threatens the economy	2
Market prefers Bush	1
Any claim about who benefits/distributional claim (net)	20
Rebates or rate cuts benefit the wealthy	15
Tax cuts benefit everyone	5
Tax cuts will <i>not</i> benefit the poor	2
Estate tax burden on small business/family farms	2
Middle class hit hard by AMT payroll taxes	1
Rescinding tax cuts will hurt small businesses	1
Tax cuts will reduce tax burden (share) for wealthy	<1
Tax cuts threaten Social Security or other social programs	7
Any claim about public opinion (net)	16
People oppose the Bush tax cuts	6
People support the Bush tax cuts	5
People are pessimistic about the economy	4

percent included the counter claim that they did not, compared to 23 percent that included the claim that the tax cuts would eat up the surplus or drive up the deficit.) Additionally, 2 percent of all transcripts included a truth claim that only faster, more targeted tax cuts would stimulate the economy, thereby underscoring the basic premise that tax cuts are indeed, stimulative. A few of the “tax cuts stimulate the economy” claims went into detail, providing the rationale behind

supply-side theory. More common were claims supported by little more than imagery. For example, 8 percent of the transcripts referenced tax cuts providing a “shot in the arm,” a “jump start” to the economy or referenced “boosting” the economy.

Almost one-quarter (24 percent) of the transcripts included related claims about the economy, the most frequent of which was a claim that the economy was deteriorating or doing poorly. Almost half of these claims (49 percent) occurred in transcripts where claims about tax cuts serving as economic stimulus were also made. In cases where a claim about the economy deteriorating was made in the *absence* of a claim about the tax cuts’ stimulative effect on the economy, the economic claim was often a soft “stand in” for such a claim. The suggestion was there without the direct causal statement. For example, just days after Bush’s inauguration, ABC carried news of Alan Greenspan’s testimony to Congress on its morning news program.

ANTONIO MORA (anchor): After warning that the economy has ground to a halt, Federal Reserve Chairman Alan Greenspan told Congress yesterday that using the budget surplus for tax cuts is a good idea. He stopped short of endorsing President Bush’s \$1.6 trillion tax cut proposal (ABC, Good Morning America, January 26, 2001).

This was followed a week later by news about the Fed’s cutting interest rates, that then segued into discussion of the tax cut, again on ABC’s morning news programming.

JIM GOLDMAN, anchor: For the first time since Alan Greenspan took the helm, the Federal Reserve has cut interest rates by a full point in just one month, and many analysts expect more cuts in the near future as the slowing economy remains a concern. More now from ABC’s Lisa Sylvester.

LISA SYLVESTER reporting: (Voice Over) The Federal Reserve, led by Chairman Alan Greenspan, announced the decision to cut a key interest rate half a percentage point in an effort to jolt the stalled economy. In the last three months of 2000, consumers bought less, American companies turned in their weakest output production in five years, and major corporations are laying off workers by the thousands. The grim economic report has given new momentum to the president’s call for a tax cut (ABC, World News This Morning, February 1, 2001). (Emphasis mine.)

The broadcast then went on to quote President Bush, who did not make the explicit claim that a tax cut would stimulate the economy but rather pointed to recent news of a larger-than-

expected surplus as rationale for a tax cut because there would be money enough “to pay down debt, to meet priorities, and to give some of the money back to the people who pay the bills.

That's the taxpayers.”

In neither of those broadcasts was an explicit claim made about the stimulative effect of the tax cut. The message however, was clear. The continual economic contextualization of news on the tax cuts made the connection implicit when it was not explicit—the tax cuts were couched as a macroeconomic policy tool.

By contrast to the pervasiveness of economically oriented messages, only 20 percent of the transcripts included a distributional claim about who benefitted from the tax cuts. The most frequent of these claims was that the tax cuts benefitted the wealthy (15 percent). Claims that the tax cuts would benefit everyone were made in 5 percent of the stories. Only 7 percent of the transcripts included a claim that that the tax cuts would threaten Social Security or other social program spending.

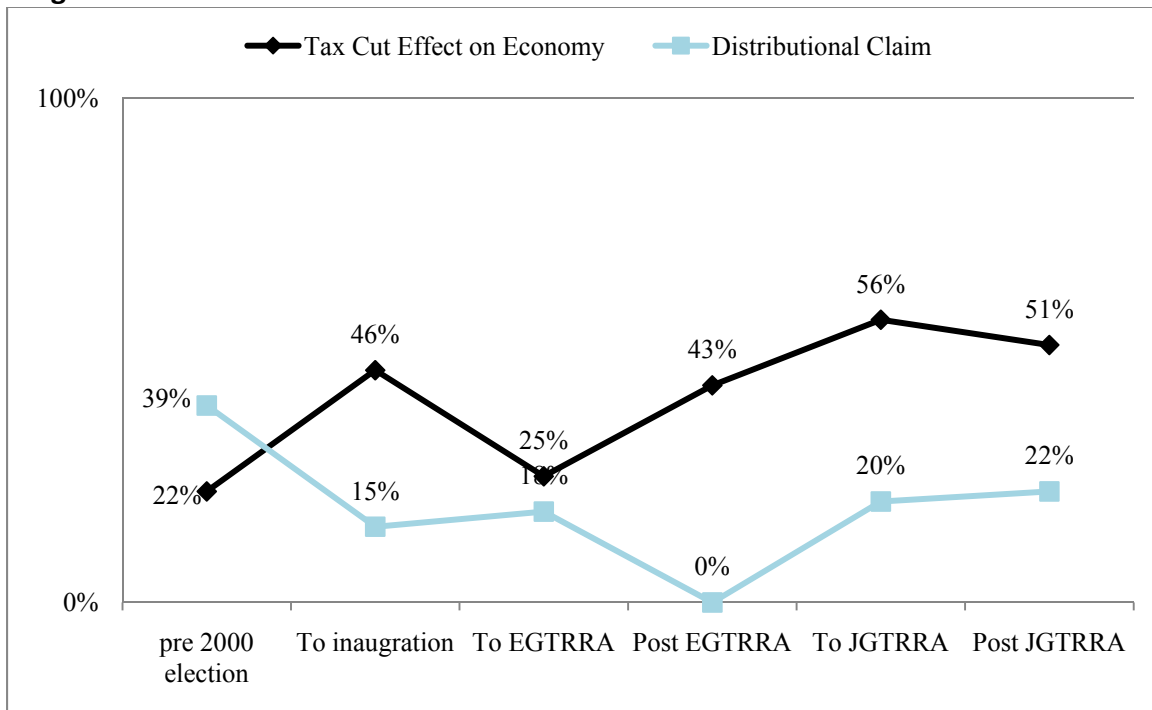
Claims about public opinion were made in 16 percent of the transcripts. The number of transcripts that claimed public opinion supported the Bush tax cuts (5 percent) was about the same as the number of transcripts that included claims to the contrary (6 percent). As Chapter 3 indicated, the public was actually against the tax cuts whenever alternative uses of the funds were presented as part of the question. In isolated thumbs up or down questions about the tax cuts, one might think that the public either supported the cuts or were quite mixed, depending on whether they were given the alternative of saying they “didn’t know”. Only when analyzing the full range of data (e.g., questions that incorporated realistic trade-offs that were being discussed by policy makers at the time), did people’s opposition to the full extent of the tax cuts become

clear. Thus, it is not surprising to get a mixed and confusing interpretation of public opinion in the media.

A more subtle finding from Table 5-12 is that there are no truth claims that might invite a comparative or historical perspective. For example, there were no claims of the United States having the most efficient tax system in the industrialized world, the most effective tax system in the industrialized world or the fairest tax system in the industrialized world. Claims were all very much about the here and now. References to historical tax events as evidence rarely extended beyond four decades to JFK and, more frequently, referenced the Reagan tax cuts of the 1980s.

The pattern of truth claims made over time echoes the changes in framing of the tax cut narrative discussed earlier⁴¹. In Figure 5-4, it is clear that the tax-cutting discourse that preceded

Figure 5-4 Truth Claims over Time



⁴¹ See Figure 5-2 earlier in this chapter.

the election (column 1) was more focused on distributional issues (39 percent) than on economic ones (22 percent). This changed quite dramatically after the election, when Bush, as President-elect, first warned of an imminent recession. His remarks immediately sparked accusations from the Democrats that his talking about a recession could actually cause one. In this period, between the election and Bush's inauguration, the percentage of truth claims that were focused on the economy more than doubled (from 22 percent to 46 percent) while distributional claims dropped by almost two-thirds (from 39 percent to 15 percent). Democrats accused Bush of trying to manipulate a loss in consumer confidence so he would have a stronger case for tax cuts. Bush succeeded not only in shifting the discourse away from distributional dynamics but also in getting the Democrats to underscore, indirectly, the proposition that tax cuts provided an effective economic stimulus.

Evidence and Supporting Data

The media was far better at repeating truth claims than at substantiating them. Much coverage was of the "he said/she said" style, with little help from the media on how to sort out competing claims. In two out of five (40 percent) transcripts that included truth claims, no evidence was provided at all (see Table 5-13). Evidence that was provided was generally weak. One-third of the coverage (32 percent) with evidence supporting truth claims used logic or reasoning as evidence. These usually took the form of appeals to "common sense." For example, in a dispute of counterclaims in which Neil Cavuto argues that the Bush tax cuts helped make the recession a shallow one and Barney Frank argues that the estate tax reductions, specifically, had no impact on the economy, Frank makes the following appeal to reason:

Some of the tax cuts were more targeted. Yes, they helped. I don't think the estate tax cut had any effect on that. I don't think, when parents are talking about raising money, making money, I don't think they say: Well, you know what? My kid is going to only inherit 75 percent of

the millions and therefore, instead of 100 percent, because he may have to pay 25 percent tax, I don't think I will try to be as much -- make as much money.

I don't think the estate tax is in any way something that retards economic activity (Fox, Your World with Neil Cavuto, September 20, 2005).

Another example of logic or an appeal to reason as evidence, also comes from Fox; this time from reporter Andrew Napolitano.

Why is it a pro-growth tax cut? Essentially, what we're having is we're having a sale. We're having a sale on people working harder. We're having a sale on people investing and saving. That means that if you work harder, work smarter, invest more, you're going to get more after-tax money if you do that. That's because we're taking the tax rates and cutting them (Fox, The Big Story with John Gibson, May 23, 2003).

Table 5-13 What Type of Evidence Supported the Truth Claims?

Base: Total Number of transcripts	(369)
	%
Any truth claim made in transcript	62
Base: Transcripts with truth claims	(229)
	%
At least one type of evidence provided	60
No evidence provided in transcript	40
Base: Transcripts with Evidence Cited	(137)
	%
Most Common Types of Evidence	
Logic/reasoning	32
Stock market, unemployment or other econ indicators	31
Polling results	18
Historical record	15
Federal Reserve/Greenspan (indirect)	12
Government/admin sources (i.e., OMB, Treasury, etc.)	9
Expert opinion (general or specific/not govt)	7
Unattributed data or analysis	5

Economic indicators, such as stock market performance or employment data, were used as evidence for supporting claims in 31 percent of the transcripts that had evidence-supported truth claims. This is not surprising given that economic-related truth claims were also the most frequent. For example, on October 9, 2003, NBC's Brian Williams carried a brief piece on the tax cuts and the economy. Williams reports that Gephardt has challenged the president's claim

that his tax cuts are working, arguing that “in critical New Hampshire alone, 20,000 jobs have been lost since Mr. Bush became president” (NBC Nightly News, October 9, 2003). By staking claims that the tax cuts would stimulate the economy, economic indicators then became the evidence of success or failure.

The Fox News Network frequently used economic data to support claims that the tax cuts *were* working. For example, Neil Cavuto agreed with show host, Shawn Hannity, that tax cuts stimulate the economy for all the reasons that supply-siders had articulated. Cavuto went on to cite market data in support of his thesis that the tax cuts have worked.

And I also think it's no accident... that we have had the growth we've had in the market since those tax cuts, the last round of tax cuts were approved. So roughly since May we are up in that period, you know, a significant amount on the Dow, on the NASDAQ and S&P 500. In no small measure because of the tax relief we've gotten. And I think it's fair to say that the tax cuts we got in the first wave made the recession as shallow and as light as it was. So I think in retrospect they really helped (Fox, Hannity and Colmes, October 15, 2003).

Roughly two in ten stories that used evidence used polling results (18 percent) or referenced the historical record (15 percent) to support a truth claim. Half of the polling references were to the network’s own polling data. Because the networks have well-respected polling professionals and/or outsource to well-respected polling organizations, there are quality control gateways built into the process of citing their own polling research. Polling evidence that did *not* come through the network gateway was usually cited by guests on special news programming such as *Nightline*, *Week in Review* or *Meet the Press* or was reported on because a particular poll was making political waves. For example, a *Newsweek* poll conducted in mid-March of 2001 was cited by both NBC and ABC because Senate minority leader Tom Daschle (D-SD) was using its finding that people supported the Democratic over the Republican tax plan to build opposition to the Bush tax cuts.

Historical precedents as supporting evidence for a truth claim generally took the form of invoking Ronald Reagan or John F. Kennedy to demonstrate that tax cutting was stimulative.

Ronald Reagan was also invoked as historical evidence that tax cuts lead to deficits.

Additional types of evidence included a variety of experts and officials, some from the Federal Reserve, the Office of Management and Budget, or the Treasury, and general references to economic experts or “anyone who’s looked at this.” Five percent of the transcripts included people who used some type of unattributed analytic data to describe the tax cuts’ effects.

In addition to evidence provided to support specific truth claims, transcripts were also coded when any analytic projections were included. Analytic projections may or may not be used as evidence to support a truth claim, but as explained earlier, they imply that someone actually made some assumptions and did some calculations to estimate the effect of the tax cuts. Only 13 percent of the transcripts included an analytic projection (see Table 5-14). The most common type of projection was a “prototype” (5 percent), where expected tax savings were identified for particular families or for hypothetical families with specific characteristics. Three percent of the transcripts included estimates of the number of people affected by the tax cuts or

Table 5-14 Analytic Projections Included in Coverage

Number of transcripts	(369) %
Any projection made in transcript	13
Examples or Prototypes (a family of 4 with 2 children....)	5
Number of people affected by tax cuts or average tax cut	3
Effect on specific subgroups of people	3
Distribution effect	2
Alternatives tax cuts would pay for	2
Challenge to cost or effect on deficit	1
Projected # of jobs created or effect on tax revenue	1

the size of the average tax cut. The vast majority of these were misleading so it is instructive to take a closer look at how analytic projections were used in the media.

Prototypes were used most frequently before the signing of the first legislation in June of 2001. Bush had campaigned with selected “tax families” that he used to demonstrate the tax savings that would be realized under his proposal by “ordinary” Americans. Once in the White House, he reconvened the tax families in a major public relations event that received broad coverage. The tax families included a variety of family types and income structures, but conspicuously absent were families at the top and at the bottom of the income ladder. The former, by all analyses, were the richest beneficiaries of the tax cuts; the latter would not benefit at all because they did not earn sufficient income to pay federal income tax.

In this sample of transcripts, the media questioned Bush only once on the absence of wealthy families in his coterie of tax families. Here is Campbell Brown, reporting for the *NBC Nightly News*,

BROWN: What Bush wants: an across-the-board rate reduction, an increase in the child credit from 500 to \$ 1,000, a reduction in the marriage penalty, and the gradual elimination of the estate or death tax. In all, what the president says amounts to an average savings of about \$ 1600 for a family of four. But conspicuously absent today, a family from the highest tax bracket who critics say will benefit most from his plan. Bush offers this explanation:

Pres. BUSH: I'm representing--I got a little pay raise coming to Washington from Austin. I'll be in the top bracket.

BROWN: But it will take more than a joke to satisfy Democrats.

Senator TOM DASCHLE (Democrat, Minority Leader): You know, if you make over \$ 300,000 a year, this tax cut means you get to buy a new Lexus. If you make \$ 50,000 a year, you get to buy a muffler on your used car (NBC Nightly News, February 5, 2001).

Daschle’s Lexus illustration, intended to emphasize the distributional dynamics of the tax cut, was included in five of the sixteen transcripts that referenced prototype families (see Table 5-15). Of those same sixteen transcripts, a “family of four” was included in fourteen. This

hypothetical family of four was most frequently given income between \$35,000 and \$60,000 a year and their tax break under the Bush tax plan was most frequently described as \$1600 or a

Table 5-15 Use of Families as Prototypes

Total number of transcripts using Prototypes	16 (#)
Mentions family of four (net)	14
Family of four with income of \$35,000 to 40,000	5
Family of four with income of \$45,000 to \$55,000	4
Family of four with \$1600 tax savings	7
Family of four with 50 to 70% tax savings	3
Family of four with more than \$2100 tax savings	0
Included Daschle's Lexus/muffler illustration of tax cut disparity	5
Table based on raw unweighted counts.	

50 percent tax savings. The dominance of the “family of four” resulted from the media’s repeating of prototype examples provided by the White House. No one challenged the accuracy of the expected tax savings of the “family of four.” Presumably, these projections were correct. However, neither did anyone challenge the use of the family of four as a prototype. According to the U.S. census of 2000, fewer than 10 percent of all households (approximately 10 million out of 105.5 million total households), were comprised of a married couple with two of their own children under 18— the presumed family of four that would benefit from elimination of the marriage penalty, increases in the child tax credit and cuts in marginal rates. Only 22 percent of married couple families with their own children under 18 (regardless of how many children) earned annual family income between \$30,000 and \$50,000. Assuming a similar distribution of income among families of four, that would leave only 2.2 percent of all U.S. households fitting the prototypical family description that dominated the illustration of what people might expect in terms of tax savings. While the media sometimes included Daschle’s critique of tax savings disparities, not once in the 369 transcripts reviewed was the Bush administration’s family of four

prototype critiqued for being meaningless to the vast majority of Americans. More analysis on the distribution of the tax dollar benefits might have made these points more obvious.

Another example of the media's criticisms "missing the critical point" occurred when Lawrence Lindsey, Bush's newly appointed top economic advisor, former campaign strategist and chief architect of the Bush tax cut, was interviewed by Al Hunt and Robert Novak on CNN's *Evans, Novak, Hunt and Shields* prior to Bush's first inauguration. Lindsey referred to the "typical middle-income family" saving \$1600 a year, or \$32 a week, with the Bush tax cut. While he did not cite the income or size of that family, the \$1600 savings figure matches the figure used elsewhere by the media to illustrate savings for a family of four with \$36,000 to \$40,000 of income. We have already shown that this family was anything but typical. Lindsey went on to say that this typical family's tax savings of \$32 a week was "a bigger increase in their real pay than they've got in the last eight years combined." That comment, on a show of allegedly critical political analysts, went completely unremarked. The paucity of increases in salary and wages for the "typical family" during eight boom years of increasing productivity was not seen as relevant because the tax cut story was framed, not as an issue of distributional equity, but as an issue of macroeconomic policy. Lindsey told Novak that 31 percent of American households are having trouble paying their monthly bills, but does not connect that with the very wage stagnation that he uses to illustrate the generosity of the tax cuts. Rather, he sees the unincorporated business sector as having been "soaked at the highest rate they ever have been" and of having "suffered the last years as a result" of paying a 40 percent marginal tax rate. "If you really want to create jobs in America," he went on to say, "you've got to pay attention to the top rate as well as to the other rates" (CNN, *Evans, Novak, Hunt and Shields*, January 6, 2001).

Averages, as any statistician knows, can be technically accurate and substantively misleading. President Bush promoted his 2003 tax cut as generating an average of \$1083 for 92 million American families. Upon a close analysis conducted by the Brookings and Urban Institutes, 80 percent of taxpayers would receive less than the \$1083 arithmetic average. About 50 percent would receive less than \$100. And the top 1 percent would receive an average (mean) of \$24,000 (Toedtman 2003). Yet the “average” tax savings was repeated by the press in three of the six transcripts that quantified the tax savings (either by providing an average savings or by estimating the number of Americans who would receive tax savings) in the period leading up to passage of the 2003 legislation.

Ninety-two million taxpayers will get on average over \$1,000 under the president's plan. Ninety-two million separate people... (Sean Hannity, *Fox Hannity & Colmes*, May 20, 2003).

That's what they say their package will produce. An average of \$1,083 for each American in terms a tax cut, and \$1,384 in tax cuts for 13 million elderly Americans (Dana Bash, CNN, *In The Money*, May 3, 2003).

So, Victor, help the average taxpayer out there who's being told by the Bush administration they will get \$1,086 back, why that isn't a better idea? (Paula Zahn, CNN, *American Morning with Paula Zahn*, January 7, 2003).

While these numbers were challenged on the two talk show formats on which they appeared (Fox’s *Hannity and Colmes* and CNN’s *American Morning with Paula Zahn*), the effectiveness of the challenge is questionable. For example, in response to Sean Hannity, Robert Reich said,

REICH: Sean, the key to what you said is average. Now I happen to be very short. Shaquille O'Neal and I have an average height of six feet two.

HANNITY: Thank you. Thank you.

REICH: Average doesn't mean anything.

HANNITY: You're missing the point. The question is what do most people...

REICH: Sean, Sean, Sean, Sean.

HANNITY: People are getting their money back.

REICH: The question is what do average people get?

HANNITY: Wait a minute. You raised taxes on Social Security recipients in the Clinton administration. You raised the gas taxes. You support them in war time, in peace time, in surplus time, in deficit time...

REICH: That's not what you said, Sean.

HANNITY: ... and we're overtaxed and then you...

REICH: I remember debating with you just before I went to Washington. You and other people like you said if we raise taxes at all in 1993-1994, we're going to bring the economy to its knees. We're going to wreck the economy. That's what Republicans said. And what happened instead? What happened instead, 22 million net new jobs and we had the longest expansion in history (Fox, Hannity & Colmes, May 20, 2003).

At this point, Reich has been side-tracked from his point about averages, relying on people understanding that they will be to his height as the wealthy are to Shaquille O'Neal's height when it comes to tax savings.

Similarly, Paul Begala, in responding to Congressman Mike Pence (R-Indiana), said,

In point of fact, though, every independent group that's looked at this has said over half of the benefit, the entire multi trillion tax cut, goes to the wealthiest 1 percent, not just wealthiest 50 percent that Tucker (sic).

And you know who's getting the biggest burden lifted off of them, of course, as always with Bush, is corporate America. Let me show you a chart, to show you the history of who pays what corporate tax as a percentage of our economy since the second World War.

If you go back to the Second World War, 5.6 percent of our GDP came out of corporate taxes. In the Truman and Eisenhower administrations, it was 4.5. Under Reagan and Bush, 1.6, which seems awful low, 2.1 under Clinton, and only 1.3 under George W. Bush. People today who are writing checks are angry because they're writing checks and corporate America is getting off scot-free (CNN Crossfire, April 15, 2002).

Here the points about distribution are well made but still quite abstract. And if viewers have missed the concept of “average” and believe that they will get \$1000 back, they may not care that “more money” is going to the wealthy or that corporate America's tax payment to the

GDP has declined from 2.1 percent under Clinton, to 1.3 percent under Bush. Both percentages, without an order of magnitude, sound inconsequential enough.

Job creation was a major theme in Bush's rationale for the tax cuts, a theme that tended to silence criticisms of distributional inequities. Despite the prominence of supply-side rationale in the media, only 1 percent of all transcripts (or four transcripts) actually included a projection of how many jobs or how much additional revenue would be created through lower taxes, despite these projections being necessary for estimating the cost of the tax cuts. None of the estimates appeared in the media sample prior to passage of EGTRRA in May of 2001. The first appearance of an estimate of job or economic growth occurred in August of 2001 when Major Garrett reported on CNN's *Inside Politics* that the White House had revised its growth estimates.

As a matter of fact, the president's chief economic adviser now says that next year, the economy will grow at 3.2 percent. That's almost double the projected rate of this year: 1.7 percent. The White House says it will be that growth that will make the surplus larger next year and in years to come (CNN, Inside Politics, August 16, 2001).

In 2003, there were two estimates of the number of jobs Bush expected this second tax cut to produce: half a million, as reported by Senator Rick Santorum in February on Fox News *Sunday* (Fox, February 23, 2003) and 1.4 million as reported by Dana Bash on CNN's *In the Money* in May, before the passage of the legislation (CNN, May 3, 2003).

The only other example of a specific projection was in September of 2001 when Senator Trent Lott argued on *Special Report with Brit Hume* that cutting the capital gains tax from 20 to 15 percent would result in growth and additional revenue for the Treasury. According to Lott, the "experts on all sides of the economic spectrum say that [cutting the capital gains tax] would produce about \$5 billion in additional revenue" (Fox, September 4, 2001).

These four specific estimates—all from cable-- contrast with the 26 transcripts (7 percent) that either used the term “shot in the arm” or used language about “boosting” the economy to describe the effect of the tax cuts.

Given the disparities in who stood to benefit from the tax cuts and the criticism that they favored the wealthy, it is surprising that only 2 percent of the transcripts (seven transcripts in total) actually included a specific analytic projection of the distributional effects of Bush’s or competing tax plans. Almost all of these were on extended news or talk format news programming (e.g. Fox’s *Hannity and Colmes*, NBC’s *Meet the Press*, and CNN’s *Inside Politics*), suggesting that distributional issues were considered too complex for more traditional news formats. The most frequent criticism was that a disproportionate share of Bush’s tax cut benefits (anywhere from 37 percent to 50 percent) was going to the top 1 percent of U.S. households. This analytic projection was included in five news shows—three of which were on Fox, where they were aggressively rebutted. On NBC’s *Meet the Press*, then Governor Bush defended the distributional effect of his proposed tax cuts, arguing that it was appropriate because the wealthiest taxpayers paid the most taxes in the first place. Only on CNN’s *Inside Politics* was the distributional effect of Bush’s tax plan compared to Gore’s during the 2000 campaign. Bob McIntyre, from the advocacy group, Citizens for Tax Justice, summed up an analysis that identified the different assumptions behind competing tax benefit claims from the Bush and Gore camps, claims that the reporter tells us “obscure the big picture.”

Well, they each have plans that will help some people. There's no doubt about that. And they've picked the people that their plan would be better for....

Here's what we know. We know that Gore's plan, while very complicated and hard to get firm numbers on, has income caps on all the tax breaks. So nobody over \$100,000 is going to get anything, and most of the money looks like it'll go to people from \$60,000 and down.

Bush's plan, we know that most of the money goes to people over \$100,000 and that the very rich, the top 1 percent, get almost half the money. That's the bottom line (CNN, Inside Politics, August 23, 2000).

This type of distributional analysis of the tax plans was exceedingly rare in the mainstream media.

Other projections included in the media's coverage were the number of people affected by the tax cuts or the average tax cut (4 percent); the effect on specific subgroups of people (3 percent); alternatives that the tax cuts would pay for (2 percent); and challenges to the stated costs of the tax cuts or their effect on the deficit (1 percent).

Framing's Effect on Shaping the Discourse

Framing affected the level of detail about the tax cuts provided in the news coverage and the types of truth claims made, though not the propensity to substantiate those claims with evidence. As Table 5-16 shows, tax cut stories that were economically or politically framed were significantly more likely to talk about the cuts in the generic, without providing detail of what was actually in the tax-cutting legislation. Three in four (76 percent) of the socially framed transcripts mentioned at least one specific policy element of the tax cut plans, compared to 41 percent of the economically framed transcripts and 34 percent of the politically framed transcripts. Framing the tax cuts as an economic stimulus, as a budgeting issue, or as a political issue took the focus off the detail of what the cuts actually were. More news, therefore, would not necessarily educate people on policy recommendations. Framing the tax cuts as an issue of fairness, either to the individual or to classes of people, did bring policy detail to the fore. Alternative tax cuts proposed by the Democratic opposition (targeted tax cuts, rescinding tax cuts, cuts to the payroll tax, etc.) were also more likely to be mentioned when the tax cuts were framed as a social issue.

Table 5-16 How Did Frame Affect Information Provided?

Primary Frame	Econ Frame (122)	Social Frame (77)	Political Frame (108)	Chi-square (p-value)
Base: Number of transcripts	%	%	%	
Tax cut discourse pitched in generic	56	22	58	37.9 (.000)
Tax cut discourse/policy detail	41	76	34	
(Irrelevant tax mentions)	3	1	7	
Bush policy mentions (any)	41	65	34	19.1 (.000)
Number of Bush tax cut details mentioned	# 1.0	# 1.3	# 0.6	F (p value) 6.6 (.002)
Alternative tax policy mentions (any)	% 28	% 33	% 12	13.0 (.002)
	%	%	%	Chi-square (p-value)
Any truth claim made	80	53	34	57 (.000)
Claim made about how taxes/tax cuts affect economy	57	31	17	48 (.000)
Additional claims (non causal) about the economy	43	12	6	56 (.000)
Claim about who benefits from or is hurt by cuts	18	39	13	19 (.000)
Any public opinion claim made	19	13	15	2 (.420)
People support the Bush tax cuts	4	7	5	1 (.758)
People do not support the cuts*	6	4	7	1 (.718)
Base: Transcripts in which a truth or public opinion claim was made	(137) %	(43) %	(45) %	
Transcript included at least one unsubstantiated truth/public opinion claim	80	81	71	2 (.38)
Transcript included at least one supported truth/public opinion claim	65	55	55	2 (.30)

Economically framed news coverage of the cuts was the most likely to include any type of truth claim (80 percent). Not surprisingly, causal claims about the effect of taxes on the economy and additional noncausal claims about the economy were significantly more frequent in economically framed media coverage. Distributional claims about how the cuts affected groups differently were more frequent among socially framed transcripts. The frequency of public

opinion claims did not vary significantly by frame. However, the claim that the public did not support the tax cuts was marginally more frequent among the zero sum framed transcripts (12 percent) compared to the economic stimulus framing (3 percent), a difference not apparent at the aggregate level of framing. As was discussed in Chapter 2, the polling questions that most clearly delineated alternative uses of the surplus and included paying down the deficit and/or shoring up Medicare and Social Security were the questions that provided the strongest evidence of the public's opposition. Therefore, the political actors making the argument that the country could not *afford* the tax cuts also had public opinion data to support a more moderate tax cut.

The media's decisions about who to give voice in covering the tax cut story is intricately intertwined with how the tax cuts were framed. Table 5-17 shows who was provided voice by frame. The bottom of the table shows the distribution of the valence of their comments by frame.

Table 5-17 How Did Framing Affect Who Was Given Voice and What They Said?

Primary Frame Number of transcripts	Econ Stim (104) %	Zero Sum (57) %	Fair (47) %	Dist Just (29) %	Party Wars (108) %	Chi- square (p-value)
Transcript gave voice to (any)...	90	74	67	69	62	23 (.000)
Bush	50	30	31	3	28	26 (.000)
Bush administration (not Bush)	14	23	2	7	7	16 (.003)
Democrats from Congress	31	39	21	10	25	10 (.045)
Republicans from Congress	24	16	4	17	19	9 (.066)
Joe Q. Public (man in street)	8	0	10	0	0	18 (.001)
Academic or economist	7	5	2	0	2	5 (.253)
Advocacy org./think tank	11	7	10	21	4	9 (.052)
Media Commentator	6	0	11	7	7	6 (.223)
Valence of Comments						
Only supportive comments	40	14	26	10	16	56 (.000)
Only critical comments	6	23	6	10	11	
Both supportive and critical	39	28	23	31	23	
Neither supportive nor critical	15	35	45	48	50	
Any supportive comment	79	42	49	40	39	42 (.000)
Any critical comment	44	51	29	41	34	7 (.121)
Ratio of transcripts with any sup- portive to any critical comments	1.8	0.8	1.7	1.0	1.1	

By framing the issue of the tax cuts as a story about economic policy or about fairness, the Bush administration's preferred frames, the media not only privileged Bush and others from his administration over Democrats from Congress, but also tilted the balance of supportive to critical comments, giving supportive comments the advantage (ratios of 1.8 and 1.7, respectively, compared to ratios of .8 to 1.1 for other frames). In every frame, the media's tendency was to develop stories that were balanced, either by having both supportive and critical comments about the President's tax cut plans or by being "neutral" and including no overtly valenced comments one way or the other. The biggest "violation" of this norm was among the stories where taxes were framed as economic stimulus. Here, two in five transcripts (40 percent) had only supportive comments, a proportion quite out of line with all other frames. Looked at another way, 38 percent of the transcripts (139) included a critically valenced comment, while 62 percent did not. Of the 38 percent that did include a critical voice, 29 percent were coded as also having a secondary frame. While that was twice the rate of dual-framed transcripts compared to those transcripts that did not include comments critical of Bush, it still left 71 percent of the critical comments being made *within a single frame*.

While Bush was least likely to be included in news coverage that framed taxes as an issue of distributive justice (3 percent), Republicans were actively and aggressively defending the tax cuts even within this frame. Seventeen percent of these stories included a Republican member of Congress and these stories were as likely to include supportive as critical comments. The Republican tax-cutting advocates from Congress included Jennifer Dunn, (R-WA) who was credited as one of the true movers and shakers behind estate tax repeal (Graetz and Shapiro 2005b); John Kasich (R-OH), Budget Committee Chairman; J.C. Watts, (R-OK); Mike Pence (R-IN); and Senator John Kyl (R-AZ). Kasich made the claim on CNN that "taxes collected at

all levels of government now total more than \$10,000 per person, and that's more than the cost of food, clothing and shelter combined” (CNN March 11, 2000). His statement goes unchallenged. Conservative commentator Tucker Carlson echoes Kasich’s claim on CNN’s *Crossfire*, where Paul Begala does challenge it, but on the basis of that number including the payroll tax, which was excluded in the tax cut proposals (despite it being far more regressive than the federal income tax). The \$10,000 figure was *not* challenged on the basis of it being an average, and therefore very misleading. Nor was it challenged in terms of it being a realistic figure for food, clothing and shelter. Median monthly housing costs in the U.S. in 2000 were \$766.12, or \$9193 annually, which doesn’t leave a lot for food and clothing⁴².

In three of the six transcripts that both used the tax justice frame *and* gave voice to Congressional Republicans, Republican representatives attempted to change the terms of the debate on the *estate tax* from a distributive justice frame to a fairness frame. For example, ABC News covered the “billionaire’s petition against estate tax repeal.” This story, with its conflict between the perceived self-interest and political advocacy of the uber wealthy, made most of the major news outlets. ABC reporter, Betsy Stark, explained to viewers that “billionaire George Soros, billionaire Warren Buffet, several Rockefellers, and other icons of American wealth are telling George Bush thanks, but no thanks”. She goes on to say that 200 of the country’s wealthiest individuals are running a newspaper ad advocating against estate tax repeal, because repeal “would be bad for our democracy, our economy, and our society.” She then explains that

⁴² Based on housing ownership and rental data from the U.S. Census Bureau, June 29, 2001 and the author’s calculations.

only 2 percent of Americans pay the tax. The story then cuts to Steven Rockefeller, one of the petition supporters:

Mr. STEVEN ROCKEFELLER (petition supporter): Somebody else, other than the wealthy people who are paying inheritance taxes, are going to have to make up that loss. And undoubtedly it will fall on the middle class and on others who are least able to afford it.

For the opposing view, Stark then cuts to Republican Senator Jon Kyl, who attempts to redefine the issue of fairness, focusing on the individual.

Senator JON KYL (Republican, Arizona): It's not a fair tax that death is a taxable event. It's a stain on our tax code (ABC, World News Now, February 16, 2001).

While the context of the story was established as an issue of distributive justice (what is fair as a society), Kyl attempts to make the context of who pays what irrelevant by establishing the issue of the estate tax as an issue of fundamental fairness, evaluated at the individual, not the social level.

In the remaining three transcripts in which Congressional Republicans appear in stories about the larger tax cut package, they attempt to rebut the distributive justice frame by arguing that wealthy people paid more in taxes and so, by definition, would get more back in a tax cut. One example is on CNN's Crossfire. In this show, there is a full-throated debate on the tax cuts, between co-host Tucker Carlson and Mike Pence (R-IN) on the one hand, and co-host Paul Begala and Jim McDermott (D-WA) on the other. Carlson immediately establishes the issue as one of distributive justice, defined conservatively.

Now Congressman McDermott, one often hears Democrats talk about the rich and how few taxes they pay, but let's establish who does pay taxes. In fact, it is rich people. The wealthiest one percent of taxpayers pay 34 percent of all federal income taxes. Rich people, should we thank them? Shouldn't we?

McDermott responds:

They receive the benefit of the society, they ought to pay.

While providing no details of these benefits, McDermott does provide some context for the ability-to-pay system.

McDERMOTT: Well, you have to have money to run a society. So where are you going to get it from? And it's obvious that we have a graduated income tax because the Congress said the only fair way to tax is to tax those people at the top with a higher rate than those people at the bottom. And that's what a democracy's about it's giving everybody the chance to get up there.

Paul Begala then argues that only the wealthiest benefitted from the Bush tax cuts. He points to both what “experts” have said about the distribution of benefits and based on a recent Gallup poll that showed that only about a third of Americans believed their taxes went down, with another 50 percent believing that they did not go down. Begala argues that the polling results are a reflection of reality: for most Americans, the tax cuts were so inconsequential that they did not even notice them. Pence then takes issue with the perception by talking about the “facts” of what “families” received under the Bush tax cut.

PENCE: Well, they may think so now, but when you look at the facts of the president's tax cut, after it's all phased in, which a lot of it wasn't phased in as quick as I and other conservatives wanted to see happen, when it's all phased in, nearly 100 million families, including many low income earning families, including married couples with children all over American will see billions of dollars in tax relief, affecting immediately them (sic). The repeal of the marriage penalty alone will this year result in billions of dollars in assistance to working families with small children.

Pence’s rebuttal points to an interesting strategy used by the Republicans. They continually rebutted attacks based on distributive justice by talking about tax savings among “families,” “working families,” “families with children,” or “married couples with children,” as if the wealthy were all unmarried, childless individuals who didn’t work.

Begala then tried to redefine the distributive justice issue by focusing on the changes in the distribution of the tax burden between corporations and individuals, an argument rarely heard in the five-year debate. He literally showed a chart to demonstrate that the share of the tax

burden paid from corporate taxes had declined from 5.6 percent of GDP after the Second World War to 1.3 percent under George W. Bush. Pence argued that that trend was a long-term trend set by Congress that was, in effect, outside the current debate, because “it is the reality we live in.” He defends the distribution of tax cut benefits as justified by the distribution of the tax burden.

PENCE: Look, Paul, 55 percent of the cost of the government is paid for by 5 percent of Americans. If you're going to cut taxes in any meaningful way, you're going to have to cut taxes for Americans up and down the income scale (CNN, Crossfire, April 15, 2002).

In essence, Pence’s argument here is that a tax cut is only “meaningful” if it reduces Treasury revenue substantially. This is an interesting interpretation of tax relief, given that Begala has just shared polling data suggesting that the tax cuts were *not* meaningful to the majority of Americans.

The Media’s Portrayal of Public Opinion

Much of this analysis has been focused on how the media framed and contextualized news about the tax cuts. Since Chapter 4 showed knowledge to be important determinant of public opinion, the information available in the mainstream news media becomes an important force in shaping public opinion. But what of public opinion itself? How accurately is that portrayed by the media? Public opinion, in the narrow sense of polling, is a peculiar type of knowledge itself. Its producers are highly trained in technical areas of probability statistics, measurement, question design and are constantly attempting to establish control over production.⁴³ Much polling is underwritten by private sources (campaigns, advocacy groups, industry) with either no intent for public consumption or with intent to produce a specific result to support an advocacy organization’s goals. The networks and other major news organizations

⁴³ The American Association for Public Opinion Research is continually establishing guidelines for what constitutes “public opinion.” They are involved in training journalists to differentiate between well constructed polls and those masquerading as such and use the media, list serves and collegial pressure to sanction those who do not meet their professional standards.

produce public opinion polls with the intent of contributing knowledge about the public's thoughts and views to the public sphere. A handful of other organizations, such as the Pew Trust, and commercial organizations that have had a long history in the public eye (Gallup, Harris) will also sometimes underwrite public opinion surveys intended for the public sphere. For all polling that is not strictly for private consumption, the media is the gatekeeper. Those given voice by the media often make public opinion claims, however, in the absence of polling evidence.

Therefore, to understand how public opinion was represented in the media, this analysis includes all public opinion *claims* made in this sample of transcripts and all transcripts whose primary focus was public opinion, the latter being a much smaller category than the former. Neither of these categories is comprised exclusively of polling data.

As we have seen the most frequent public opinion claims made were about whether or not the public supported the Bush tax cut. Claims of support and claims to the contrary were about equal (20 claims of public support for the cuts and 22 claims of public opposition), with another two claims that people were mixed on the issue. Oppositional claims, however, were more likely to be supported with polling evidence. For example, of the 20 transcripts that included the claim that the American people supported the Bush tax cuts, only 5 supported that claim with polling data; 11 had no supporting evidence at all; while 4 had evidence such as man-in-the-street interviews or pointed to electoral results as evidence. By contrast, of the 22 transcripts that asserted that the public did not support the Bush tax cuts, 19 of them were backed up with polling data with only 3 providing no evidence. Similarly, four of five claims that taxes were a major issue of concern for the American public had no evidence; both of the two transcripts in which a claim was made to the contrary (i.e., taxes were not a big issue for the public) included polling evidence.

Of the 369 transcripts in the sample, only seven were focused on public opinion as the main news content. Six of these news stories occurred in the eight weeks following Bush's inauguration in January of 2001. (The seventh was from January of 2002.) While public opinion claims were made throughout the six-year period under investigation, media interest in how the public felt about the tax cuts appears to have had a very limited duration. These transcripts that focused on public opinion as a topic in and of itself were quite varied in quality and in the impression they left about public opinion. The three most in-depth pieces all occurred on CNN and included the most nuanced as well as the most misleading coverage.

Shortly after Bush's inauguration, CNN carried a piece on public opinion on its morning news show, with guest Frank Newport, editor-in-chief of the Gallup Poll. Newport puts the polling results on the tax cuts in perspective by asserting that tax cut questions are like asking "Who wants to be a millionaire?" In theory, everyone wants a tax cut, which is why, he argues, the specifics of the tax cut are critical to evaluating public opinion on them. Gallup had been asking about tax cuts intermittently for more than two decades. Newport said that since 1977, 75 percent or more of the American public had *always* said they would like to have a cut in their federal income taxes. Yet, when asked in 2001, "Do you favor or oppose George W. Bush's tax cut plan?" only 52 percent said they favored it, a substantial decline from the more theoretical question. While Newport argues that some of that decline is due to Democrats not liking, in principle, a tax cut offered by Republicans, he argues that the drop is too big to be accounted for by that phenomenon alone. Some of the decline he attributes to people not liking the across-the-board nature of Bush's tax cut. As further evidence, he provides data showing that when the alternatives are across-the-board versus targeted, people split almost evenly across the two options. When the alternatives are across-the-board versus tax cuts for those making \$70,000 or

below, people favor the income-targeted proposal by 51 percent to 33 percent—a substantial plurality. This nuance was somewhat lost on the transcript archiver, who titled the piece “Gallup Poll: 52 percent of Americans Favor Bush’s Tax Cut Plan” and summarized the “Highlight” as “According to the recent Gallup poll, 52 percent of Americans favor Bush’s tax cut plan” (*CNN Morning News*, January 24, 2001).

A month later, CNN carried the most egregious piece on public opinion on *CNN Today*, airing at 1 p.m. This piece gave an exceedingly misleading answer to its title, “What Does the Public Think of Bush Tax Cut Plan?” CNN Anchor Natalie Allen began the coverage with reference to the president’s first major televised speech to Congress on the preceding evening. She then cites CNN polling data from a survey of Bush *speech watchers*. She gives a subtle nod to the unrepresentative nature of this type of poll and then moves on to present her polling evidence.

President Bush was hoping his speech would boost public support for his policies. And it appears that has happened; 399 people who watched the speech participated in a CNN/USA Today/Gallup poll. And, not surprisingly, almost half of them were supporters of Mr. Bush’s Republican Party. Before the speech, 73 percent of the viewers in our sample said Mr. Bush is leading the country in the right direction. After the speech, that number grew to 84 percent; 68 percent favored Mr. Bush’s tax cut proposals before the speech. Afterwards, the approval rose to 79 percent (CNN, Today, February 28, 2001).

Those unfamiliar with the intricacies of survey sampling might not realize that the “not surprisingly” comment referred to the phenomenon that those who are supportive of a president are more likely to watch speeches by that president than those who are not. Therefore, audience for any given presidential speech will be comprised of disproportionately high numbers of supporters. Allen provided no context for these results. In random samples of adult Americans at the time, Democrats almost always outnumbered Republicans, at least directionally. In addition, the Bush approval ratings were suspiciously high. Roughly contemporaneous polls of the adult

national population that *were* based on random samples had Bush approval ratings of 52 to 62 percent, with a five poll average of 55 percent. Another indicator that the sample was a very pro-Bush one to start is that 68 percent favored the tax cuts before the speech. The highest rating that CNN ever got between January and May of 2001 when they asked *a random sample of Americans* whether they favored or opposed Bush's tax cuts was 56 percent favoring them (February 9-11, 2001). Yet, Allen never mentions that the 68 percent baseline who favored the tax cuts in the sample of speech watchers was an inflated number, caused by the bias in the sample. To make matters worse, this misleading summary of polling data is followed by CNN correspondent, Jeff Flock, doing "man in street" interviews with a few customers at Abt Electronics in Morton Grove, a suburb of Chicago. He speaks to three people: an unidentified woman, her unidentified daughter, and an unidentified man and asks them whether they think the tax cut is too big. Flock challenges the first woman, who has said the tax cut "is fine," by providing a criticism of the size of the tax cut.

Some have been concerned that if it gets too big and is not targeted at middle-class folks, that perhaps they won't benefit as much as folks who make more money will.

The woman's reply reflects the Bush administrations talking points. She says that "everyone will benefit" and that "the wealthy are the ones that pay the most tax." Her daughter then agrees with her, saying she could use the "additional help" of the cut. The third person Flock talks to also agrees that "everybody could use a few extra dollars. And as far as I know, President Bush proposed for us a *huge tax cut*" (emphasis mine) (CNN, *Today*, February 28, 2001).

While these views are perfectly valid, undoubtedly expressing how some people felt, they leave the impression that everyone supports the tax cut, even though polling data suggest that the

public was quite divided and preferred alternative tax plans. For example, polls taken by CBS shortly before and shortly after the February 28 date of the CNN news show showed that when given alternative uses of the surplus, only 19 percent of the public wanted it used for tax cuts. Far more said it should be used for Medicare and Social Security (see Figure 3-8 in Chapter 3). Whether the customer continued to think the tax cuts were huge, once they went into effect, is a different matter altogether. Unfortunately, the reporter did not challenge her understanding of the size of the cuts by using hypothetical data.

Flock does eventually move to the expert view as well, interviewing Bob Walberg, a tech stock analyst from Briefing.com, who then said, “If we get the combination Bush talked about last night, the potential is you’ll squander our surplus quickly.” After elaborating briefly, Flock responds, “Good deal. Appreciate the expert view, too.” This juxtaposition of popular with expert views suggests two alternate interpretations: either the public is stupid and uninformed and we really are in trouble; or the experts are part of the liberal elite naysayers who think nothing of taxing other people’s money. What the piece does not do is present an accurate picture of public opinion; advance public opinion by deepening the knowledge or discourse in the public sphere; or provide the kind of comparative, historical, or in depth policy context that might challenge popular assumptions about the tax cuts.

This CNN coverage, which leaves the impression that Americans wholeheartedly support the Bush tax cuts, contrasts with the only two pieces that ABC did that focused primarily on public opinion of the tax cuts. Both were brief and both were triggered by the same speech, the president’s first major speech to Congress. On the morning of the day he was to give the speech, ABC’s *Good Morning America* anchor, Antonio Mora, provided this news,

President Bush has some selling to do as he brings his tax and spending plan to the American people tonight. According to an ABC News/Washington Post poll, 53 percent of Americans favor a smaller, more targeted tax cut than Mr. Bush's \$1.6 trillion plan. ABC News will provide live coverage of the president's speech before Congress and the Democratic response tonight at 9 Eastern time (ABC, Good Morning America, February 27, 2001).

Two days after the speech, ABC carried another piece on the public's attitudes toward the tax cuts, on World News Now. Noting that, after the "fractured election," Bush had been trying to "build a constituency for himself" and must now sell his huge tax cut to the American people, George Watson reports:

So far, the public support is lukewarm. Bush enjoys nothing like the support Ronald Reagan commanded 20 years ago for cutting taxes. And when voters discover what government programs must be cut or squeezed to finance the tax cuts, they may like it even less. As the Wall Street Journal put it, beneath the soothing sales pitch is a budget that reflects hard core, conservative values. Mr. Bush will propose to shrink many programs and totally eliminate others. Hold on. People might like the salesman and still not bite (ABC, World News Now, March 1, 2001).

These brief reports are far more accurate to the data. They give a dramatically different impression of where the public stands, compared to the CNN piece, which leaves the impression that after Bush made his case to the public, 79 percent approve of the tax cut.

CBS and Fox each had one transcript in the sample that was coded as focused primarily on public opinion. The CBS piece left the impression of a conflicted and incoherent public; the Fox piece uses public opinion interpretation as a way to ridicule the elite press.

In the CBS piece, which appeared on the morning news, reporter Bill Plante tries to make sense of polling data that he believes to be inconsistent.

A new CBS News/New York Times poll shows that on the one hand, a majority in our survey says it favors the Bush plan to use the surplus to cut taxes, reduce debt and increase some spending. [Graphics then show that 57% of Americans favor the plan, while 36% oppose it.] ...But in a seeming contradiction, when people are asked what should be done with the surplus, they say, by a large margin, that it should finance Social Security and Medicare rather than being used to cut taxes or pay down the debt. [Graphics then show that when asked how they think the surplus should be used, 53% of the public chose Social/Security/Medicare, 19% tax cuts, 14% paying down the debt, and 15% other.]

Plante then talks about polling results that suggest that just over half the public (56 percent) thinks the tax cuts are unfair and benefit the rich, compared to 38 percent who say they are “fair to all.” He notes that the public support for the cuts is highly correlated with partisan affiliation, and then presents data on the public’s overall approval of the president. Again, his language frames the public opinion findings as contradictory,

Overall, people think the president is doing well....but on the other hand, half the people in our survey think that Mr. Bush is not in charge, that someone else is (CBS, The Early Show, March 14, 2001).

In Chapter 3, I argued that these very same data are not contradictory. The “seeming contradiction” is a reflection of alternative question framing. In one case, the over-simplified thumbs up/thumbs down question gives people a chance to “vote their voice” only on the option Bush is promoting. The other question, more accurately reflecting the discourse the opposition was trying to engender in the public sphere, was one of alternatives. The surplus presented the opportunity for tax cuts, but it also presented the opportunity for other national priorities, including debt reduction and stabilization of the two most popular social spending programs in the history of the country: Social Security and Medicare. Here too, like the tax cuts, one could argue that “everyone benefits.” And funding of those programs is regressive, as payroll taxes are capped, effectively taxing the highest income earners at substantially lower rates than low and middle income earners. However, one could argue that low and moderate income households benefit much more as they are much less likely to have sufficient savings to fund their own retirement lifestyle and health care needs. None of this context is provided, however. And the public is left to ponder the idiosyncrasies and inconsistencies of its fickleness.

The Fox public opinion piece, done little after a week past the same Bush speech, comments on coverage of public opinion in the *Los Angeles Times*, implying that the *Times*

interpretation of the data is overtly ideological, with the paper being quite cagey about hiding the real numbers. Noting that the *LA Times* piece reports that a “solid majority of the public” favors the Democratic plan for a smaller tax cut with alternative uses of the surplus funds and a “narrow majority backs the Bush tax plan,” Fox reporter Brit Hume says:

You have to go to the website to find this out, but the difference between the solid majority the Times says favors the Democrats’ budget and the narrow majority it says is for the Bush tax cut is only 55 to 52 percent (Fox, Special Report with Brit Hume, March 8, 2001).

The lengthy *Times* article (2024 words) was actually quite nuanced, and did, in fact, contain the data that Hume complains was hidden on the Web. It also included substantial and careful polling results on a broad array of issues on Bush’s agenda. Tax cuts were highlighted as a policy area in which, *unlike* many other areas including education reform, development of a missile defense shield, and increased cooperation between religious charities and the federal government, the majority of Americans did *not* support, despite a sustained selling effort from an increasingly popular President. The narrow majority (52 percent) that supported the tax cuts on a simple favor/oppose option was compared to the 40 percent that opposed them. This finding was contextualized with more detailed questions. These included the finding that, when presented with the Democratic alternative, those supporting the Bush tax cuts shrink to 30 percent, with 55 percent (the solid majority maligned by Hume) endorsing the smaller, more targeted cuts. Thus, at least in part, the contrast of a narrow to a solid majority was not just on the basis of the “approval” ratings (52 percent to 55 percent), but also on the measurement of the opposition (40 percent against the Bush plan; 30 percent supporting the Bush plan as against the Democratic plan). Additional context for why 55 percent would be considered a solid majority and 52 percent a narrow included findings that nearly half the population believed the tax cuts would not help them personally, only 43 percent believed it would jump start the economy, and a majority

(58 percent) believed that the Bush plan would invite the return of federal deficits. Only one in six Americans believed that tax cuts should be a top priority for the administration, again, despite the Bush administration's declaring it as its top priority. And finally, the *LA Times* reporter notes that there is broader bipartisan support for the Democratic plan, which one in three Republicans supported, compared to the Bush plan, which only one in eight Democrats supported (Brownstein March 8, 2001).

The only other transcript in this analysis that was focused primarily on public opinion was another CNN piece, this time done as part of the continuing discourse after the first set of cuts was passed. Bill Schneider, CNN's political analyst, begins his polling analysis with the assertion that the opposition in Washington is trying to "open up a new debate."

Judy, first Senator Daschle and now Senator Kennedy have opened up a new debate in Washington: What is more important? Tax cuts, social program, or the deficit? This is a democracy so let's ask the people.

(voice-over): Here is some good news for Democrats: Ask people to choose between tax cuts and balancing the budget, they say balance the budget by nearly two to one. Score one for the Democrats' new religion of fiscal responsibility.

But when asked who they trust to make the tough choices about taxes and spending, people prefer President Bush's approach over the Democrats. President Bush's priority is pretty clear.

GEORGE W. BUSH, PRESIDENT OF THE UNITED STATES: I have made up my mind. The tax relief plan we passed, which you are now beginning to feel effects of, is going to be permanent.

SCHNEIDER: What about balancing the budget? That's hard to do, the president says, when we are fighting a war. Nonsense, say leading Democrats.

SEN. TOM DASCHLE (D-SD), MAJORITY LEADER: September 11 and the war aren't the only reasons the surplus is nearly gone. They are not even the biggest reason. The biggest reason is the tax cut.

SCHNEIDER: Nonsense says the American public. The public says, the main reason for the deficit is government over spending, followed by, the war on terrorism, followed by the recession, followed by the tax cuts.

Fewer than one in ten Americans believe it is tax cuts that have thrown the budget out of whack.

The public likes the tax cuts. By two to one they say they there were a good thing not a bad thing for the country. Senator Kennedy wants to slow them down.

SEN. EDWARD KENNEDY (D), MASSACHUSETTS: My proposal would put on hold approximately \$350 billion in future tax breaks for the wealthiest Americans during the next ten years.

SCHNEIDER: Nonsense, says the American public; 11 percent want to cancel the tax cuts completely, and another 25 percent are willing to postpone them. Together that is just over a third. A solid majority wants to keep the tax cuts as currently planned or even speed them up.

Sounds like tax cuts are a high priority issue. Actually, no. What are people's top concerns right now? Terrorism, education and the economy: Not taxes or social programs or the deficit.

The debate in Washington about tax cuts versus the deficit and social programs doesn't mean much to the American people. What do people really want?

A good economy.

(END VIDEOTAPE)

Democrats are trying to force people to make a choice between the tax cut and other things. Republicans say, you don't have to make that choice. Well, guess which position people find more appealing – Judy (CNN, Live Today, January 16, 2002).

The debate Schneider refers to was by no means “new” in January of 2002. What was new since the last coverage of public opinion in March of 2001 was that the deficit had returned after several consecutive years of surplus budgets. Schneider then presents public opinion as if it were a crystal ball, and he, the soothsayer about to divine the truth from it. He juxtaposes political with popular opinion and in his repeated use of the term “Nonsense says the American public,” sets the public up as the common sense arbiter of Washington foolishness. The only problem is that the CNN poll identifies a key piece of misinformation: that Americans did not believe the tax cuts were the source of the deficit.⁴⁴ Schneider’s analysis would have been far more meaningful if he had tested the sensitivity of support for the tax cuts to belief that they were not the source of the budget deficit. This then could have been used to prompt richer discourse on why the deficits had returned. Given that, two to one, Americans preferred

⁴⁴ In retrospect, there is broad academic and political consensus that the tax cuts helped drive the deficit. Even at the time, however, there were enough experts warning of the risk to the budget posed by the tax cuts that the accuracy of this public perception might have been questioned by CNN.

balancing the budget to cutting taxes, it is likely that their stated support for *keeping* the tax cuts was driven by their belief that they could keep the cuts *and* reduce the deficit...a belief the Republican administration worked diligently to foster.

These pieces, which focus on public opinion about the tax cuts as the main news story, present not only discrepant views of American support for the tax cuts, but discrepant views of public opinion itself: from the common sense oracle (which, in the particular case reviewed, happened to be wrong), to an opaque measurement of a conflicted and divided public, to a tool of ideological hacks. (The latter is true enough, but mainstream media—all but Fox in this case—work hard to stand above that view, with their polling partnerships and staffing of survey experts.) This coverage failed to provide a consistent, nuanced, or accurate view of public opinion, so that misinformation about where the public stood became part of the broader “fact” base shaping public opinion.

Summary

This textual analysis has provided insight into the processes by which public discourse about the Bush tax cuts was circumscribed. Perhaps one of the most surprising findings is how the coverage was limited and biased in traditional ways. From the preponderance of positively valenced comments by those whose voices were privileged by the media to the extraordinarily narrow spectrum of media commentators speaking about the tax cuts, the lack of oppositional discourse belies the divisive public opinion on the wisdom of the tax cuts. Public opinion data were not used successfully to challenge the enormity of the 2001 tax cuts or the necessity of the 2003 cuts, in part because the Bush administration was so successful at changing the discourse from what was fair and just (which its own initial “refund the surplus” rationale hung on) to a supply-side economic stimulus argument that was highly controversial even among economists

(Caplan 2002). Yet remarkably, the economic stimulus argument was never challenged fundamentally. Arguments against Bush's plans were often made within the same frame. Thus Democrats' objections that the rebates were misaligned or timed incorrectly tended to reinforce the basic premise that tax cuts *could* stimulate the economy, if only executed properly. The closest we got to a challenge of this frame came around the 2003 cuts when some argued that the tax cuts would create such a large deficit that the deficit would dampen, not stimulate the economy.

Because the tax cuts played so important a role in Bush's 2000 campaign, whether or not he succeeded in getting them passed was seen as an important test of his political skill. Tax cuts, therefore, were frequently framed as a political issue.

If tax cuts are important to "boost" the economy, or as a test of a presidency, the policy details of those cuts matter less. Thus, economic and political frames, the former pushed by the administration itself and the latter, the outcome of a conflict-focused media, suppressed the very details that might have informed people about the tax cuts. To the extent that Americans saw the tax cut story develop on the major broadcast and cable news networks (and these were still the most common source of news among Americans), they would be hard pressed to be anything but ignorant about the tax-cutting proposals themselves.

Where was the opposition? Not where you would expect them. Alternatives proposed by Democrats and Democratic Congressman were more likely to be heard on Fox, when heard at all, or on longer, less traditional special news programming.

Within the economically framed stories and within the socially framed stories, the frames that were promoted by the Bush administration (tax cuts as stimulus and tax cuts as fair) resulted

in much more Bush-positive news coverage with far more Bush supportive than Bush critical comments. More oppositional frames—zero sum and tax justice—did not favor the opposition, but rather had a more numeric balance of supportive to critical comments.

Chapter 6 PUBLIC OPINION REDUX

The public's ignorance on important public policy issues has become a truism used to justify dismissal of that very opinion. This project has tried to challenge that premise by pointing to the media and key political players who would influence the media as the sources of a socially constructed ignorance. In so doing, I have reached back to the rich conception of public opinion that drove its initial development—a conception that took for granted an intricate relationship between the mechanisms for measuring public opinion; the media's reporting; and the “reading” of public opinion as reflected in the polls. While this early conception often assumed an agent with a propagandist agenda, I have tried to show that the failure to find a “smoking gun” does *not* eliminate the possibility of public opinion distortion. Rather, when one assumes public opinion to be socially constructed and highly mediated, it becomes possible to trace the many ways in which public opinion's emancipatory potential is suppressed, rendering it an instrument of complacency rather than an instrument of accountability in the public sphere.

The Tax Cuts Passed in Spite of Public Opinion against Them

It is clear that the Bush tax cuts were passed with, *at best*, very mixed opinion on them. As Chapter 3 demonstrated, whenever the public was given an *alternative* to the Bush tax cuts, a majority or plurality preferred the alternative. It is not that Americans were against tax cuts *per se*. Rather, they preferred a more modest and more targeted tax cut coupled with investment in cherished entitlement programs (Medicare and Social Security), or education, or health, or deficit reduction, or some combination of those. Even registered Republicans preferred smaller tax cuts alongside investment in Social Security and debt reduction. Despite widespread overspending and indebtedness at the individual level, Americans preferred a more cautious and conservative

approach to use of the surplus when the polling question provided such an option. In fact, whenever the Bush tax-cut proposal was juxtaposed against an oppositional tax-cut proposal, in any level of detail, the opposition's plan outpolled the Bush plan, sometimes by a substantial margin. This was true regardless of how the plans were labeled—that is whether they were referred to as Bush vs. the Democrats in Congress, Bush vs. the Senate, or Candidate A vs. Candidate B. Further, we saw that opposition to the tax cuts grew over time, though that was often difficult to see because the changing nature of the legislation (e.g., accelerating cuts that had already been passed) was reflected in question wording, conflating time and legislative evolution. In *retrospective* judgments about the tax cuts from polls in 2004 and 2005, Americans, by margins of 11 to 16 percentage points, continued to believe that the tax cuts were too big and had “not been worth it.” Thus, the tax cut had to be passed by legislative and political maneuver. Its passage was certainly not emblematic of political responsiveness to voter sentiment.

Despite lack of public support for the tax cuts, Americans were not exactly out protesting on the streets, stopping chauffeured limos and demanding that their passengers ante up. One reason is that taxes were not the hot button issue that some politicians purported them to be, though a small minority cared passionately about them (and the passion was among Republicans on the cutting side). As an economic issue, federal taxes were quite a distant priority for the nation compared to issues such as energy prices, unemployment, and stock market performance, even long before the market meltdown that triggered the collapse of the mortgage and financial services industries. Then too, both the discourse and the polling were initially silent on potential negative consequences of the tax cuts.

It is a complicated argument to make, and against the cultural tide of individualism, that a progressive tax structure is integral to building a public infrastructure that will benefit everyone

and help to ensure that all have equal opportunity. Few tried. The tax debate was rarely put in the context of increasing income inequality or of what would be lost through decreased revenue. Rather, the Bush administration argued that Congress was spending money that “you could spend better.” As the surplus turned to deficit, the deficit itself gained some traction as a negative consequence. By that point, the Bush administration had already pivoted, arguing that the tax cuts were desirable because they would stimulate the economy and push the nation out of the very recession it blamed the deficit on. While this argument elicited lots of debate on just how well the economy was doing or how strong the recovery was, it never prompted a category-shifting response. Once taxes became a macroeconomic tool, their redistributive value, a value with strong historical routes, was moot.

Ignorance Dampened Opposition

In addition to the overt opposition to the tax cuts that a careful read of multiple polls, with multiple question contexts shows, public opinion measurements contained covert opposition as well—revealed only through an analysis of the *irrationality* of the data. In Chapter 4, the data showed that ignorance did indeed suppress opposition and that a more informed public would have been one with more widespread opposition. Additionally, more knowledge would have reduced the margin of support on the simplistic, thumbs up/thumbs down tax questions that inflated support in the absence of policy alternatives. Thus these “up or down” questions, which serve as easy sources for unsophisticated reporters trying to put a public opinion spin on the evening news, inflate support due to the double whammy of ignorance and question context. Finally, questions which did not invite people to profess their ignorance with a “don’t know” response also over reported support because those who would have otherwise abstained from answering, answered disproportionately in favor of the tax cuts.

Could the Public Have Been Anything but Ignorant Given Media Coverage?

If opposition is suppressed by ignorance, then it is instructive to see how that ignorance is created in our public discourse. This was, of course, the point of the detailed analysis of mainstream media reporting on the tax cuts in Chapter 5. I argued in Chapter 1 that public opinion is a function of discourse and that the breadth and depth of that discourse determines whether polls serve emancipatory or manipulative ends. The narrowness and shallowness of the news coverage of the tax cuts helps to explain the ignorance of the public on matters of tax policy.

One of the most striking characteristics of the broadcast and cable news coverage of the tax cuts was its sheer lack of detail. Surprisingly little of the coverage was from reporting on the content or likely effects of the tax cut proposals themselves. In almost three-quarters of the media occasions when viewers could have learned something about the tax cuts, they did so in the context of stories about the economy, the budget, the process or politics of the legislation, campaign strategy or a variety of other topics. More than half of these stories were less than 500 words and, except for NBC, the lighter and chattier morning news shows had more tax news occasions than the more analytical evening news shows among broadcast news networks.

TV news on the tax cuts included very little in the way of actual analysis of their effects. Effects were almost always interpreted as what *individuals* would stand to gain or lose by the tax cuts. There was the rare story about the effect of eliminating the estate tax on charities, but stories about how the tax cuts might affect the public infrastructure were kept at the abstract level of the deficit or were focused on whether the tax cuts would result in less tax revenue or more. The Republicans claimed more, right up until the Brookings Institute analysis rendered that claim incredible. To illustrate individual effects, the media essentially repeated the prototypes

and figures provided to them by the Bush administration, occasionally raising the criticism that these prototypes were missing a representative from the higher income stratospheres. Reporters seemed to entirely miss the point that the prototypical family used most frequently by the administration was more symbolic than real. The “family of four” appears to be the Weberian “ideal” with strong cultural resonance, despite its empirical scarcity. “Averages” were misused to suggest higher refunds among moderate income families. Lower income families were excluded from any benefit in both the initial \$1.3 trillion packet and the subsequent \$350 million packet because they did not earn enough money in the first place to pay taxes. The extent of this exclusion may not have been obvious in Bush’s insistence that everyone who pays income tax will get a refund.

A primary vehicle of relaying criticism of policy proposals is the media commentator or the critical guest. While public opinion’s authenticity derives in part from its inclusiveness, the expertise that the media relies on to establish the contours of a policy debate is characterized by its exclusivity. Media commentators, who increasingly attempt to establish the meaning of events and trends for us, were a particularly narrow lot in the case of the tax cuts. Many of them were self-identified conservatives, several were from business-oriented or political press, and most were white men. In a policy area in which being African American increased the likelihood of opposition, the lone African American media commentator was Juan Williams, an NPR reporter who subsequently became a Fox contributor and occasional host of the O’Reilly Factor. In terms of commentary by political elites, Democratic Party elites were sometimes featured because they were *centrists* and most likely to negotiate with the Republicans on the cuts. More outspoken critics from the Democratic ranks were more likely to appear on Fox News talk shows where the hosts were unabashedly hostile to their points of view.

Details about specific features of the tax cuts were most likely to occur when the tax cuts were framed as a social choice issue—the least-used framing. In social choice framing, the meaning of tax cuts has something to do with fairness and equity—value laden topics that have long been central to American political culture. As we have seen, fairness and equity were dominant themes in public discourse at key “tax moments” in American history (Weisman 2002). Progressive taxation has been justified as fair, in part, because of the inequality of the underlying distribution of resources. At the beginning of the Bush tax cutting discourse, when Bush was still a candidate, social choice framing was more prominent. Because of the growing surplus, Bush initially emphasized refunding to people the money the government had “overcharged them.” Repeated emphasis on child tax credits and reduction in the “marriage penalty” also evoked the fairness ethic, tapping into “family values” and highly symbolic notions of virtue—perhaps one reason why the anything but normative family-of-four prototypes were so effective. While Bush redefined fairness in very individualistic terms, the social choice framing at least invited a critique based on distributional fairness. That critique, however, did not help advance the Bush tax-cutting agenda.

Bush moved away from a social choice framing, as soon as clouds appeared on the economic horizon. It was difficult to talk about tax cuts as refunds with the surplus rapidly melting into a deficit. The Bush administration shifted gear and increasingly tried to establish the meaning of the tax cuts as economic salvation. The cuts would save us from a deepening recession. They would protect us from layoffs and loss of income and create new jobs. This shift in strategy rendered issues of equity less relevant. In order to generate the kind of spending and investment that the economy needed—the proverbial “jump start” Bush advocated—the Bush administration argued that the cuts had to be massive. Thus, the new tax-cutting rationale

insulated its proponents from charges of maldistribution. When the meaning of the tax cuts was redefined as a policy instrument to save the U.S. economy from impending disaster, the policy details were no longer germane to deeply held values of fairness and equity. A thriving economy was viewed as the *precondition* for these concerns. Tax cuts were viewed as instrumental in achieving that precondition; they would help to restore the market's efficiency. Thus Bush repositioned the tax cuts, giving them the meaning of economic stimulus.

In turn, critics shifted their counter arguments to respond to the administration's offensive, framing the tax cuts as a zero sum issue. Thus, the meaning of the tax cuts was neither no more nor no less than their dollar value, which in this case, put the budget at risk of producing a deficit. This frame failed to fundamentally challenge the economic stimulus frame and so could not reintroduce broader equity issues into the debate. Rather, arguments would devolve into whether the cuts would indeed produce a deficit and whether a deficit, relative to the size of the economy, was really problematic. Those who stood to gain the most from the tax cuts—those with extremely high incomes who had paid high taxes; those who could afford to take advantage of the higher ceilings on contributions to tax deferred, special purpose accounts; and those with substantial stock portfolios outside of managed pension plans—benefited greatly from the categorization of the tax cuts as an economic policy issue. As was previously noted, economic stimulus framing resulted in less policy detail compared to social choice framing. Framing the tax cuts as economic stimulus per se also resulted in significantly more positively valenced comments about the tax cuts compared to any other frame.

The media also made widespread use of political framing, in which the tax cuts often played a secondary role in a larger story of political conflict. Here, the meaning of the tax cuts was political loss or gain. The tax cuts themselves were often illustrative; not an item of interest

in their own right. What would winning or losing the tax cut battle do to the prospects of the powerful political elites involved, such as George Bush, John Kerry, Tom Daschle, or John Breaux? This frame too stifled policy-level detail and reduced policy positions to quick sound bites that were the context, not the content, of the media's political focus.

One likely cause of the prominence of economic and political frames is that they are easy to produce in increasingly tight-budgeted news organizations. For example, the White House itself was the most frequent trigger of tax cut related news. Thus, the White House's economic framing was easily incorporated into the news coverage, unless the media chose to spin the story as one of political conflict. In order to be "balanced," the media would then get a "counter" spokesperson. But the very frame the media used suggested logical spokespersons—Democratic congressmen or economists for example—who usually responded within the established frame.

For news organizations, the formulaic coverage is cost-efficient. News leads from official sources trying to get airtime for their message are quite inexpensive. It is also not expensive to give air time to an opposing point of view, whether it is substantiated or not. When "he said, she said" *is* the news, the more costly investigative or analytical work that might allow for more critical analysis is optional. Thus, "balance" superseded more critically oriented coverage in which a more fundamental critique of the tax cuts could have been made, including pushing at the "category" boundaries. Uncritical acceptance of the tax cuts as economic policy also meant that the media would contextualize the reporting with data about the economic health of the nation (again, widely available in economic indicators from various government sources and hotly contested), as opposed to historical data about tax rates and burdens, distributional issues, cross national comparisons, and the like.

Aside from stifling policy level detail, impoverishing the discourse about fundamental equity issues, and increasing the likelihood of favorable coverage for his case, Bush's emphasis on tax cutting as economic stimulus was successful in another way: to the extent that polling questions framed taxes as an economic issue, public opinion support was much inflated. Indeed, questions which asked Americans whether they would favor or oppose particular tax cuts as economic proposals or economic stimulus resulted in favorable responses that were, on average, twice as high as unfavorable ones. On average, this margin was reversed when tax cut policy preference questions were asked which did *not* frame the tax cuts as economic policy and which provided specific alternatives like helping to balance the federal budget or spending more on specific domestic programs.

Networks as Producers and Consumers of Public Opinion

The media also "subdued" public opinion through its actual role of both producer and consumer of polling data. In Chapter 3, I was critical of the polling questions asked by the media in their totality. Of the 1048 polling questions analyzed, over one-third of them were political "horse race" questions, for example: how important was a particular candidate's position on taxes to the respondent's voting choice; which candidate the respondent trusted more on the issue of taxes; which candidate's tax position the respondent preferred and so forth. These questions allowed the networks to understand how important the respondent felt the issue of taxes was to the election and which candidate would benefit from more focus on tax cuts as an issue. However, these questions told us little about what the public thought about competing policy positions, or whether or not they even understood the candidate's positions. Further, there was little room within the discursive limitation of these questions to understand the public's real frustrations with taxes. More than twice as many questions were asked about the efficiency of the

tax cuts (i.e., their effect on the economy), compared to questions about the fairness of the distribution. And very few questions were asked to identify areas where people's tax policy knowledge was lacking. There appeared to be no effort whatsoever to use polling to determine what people did not understand about the tax cuts—data that might have been used to tailor news⁴⁵.

For all the discursive limitations on public opinion originating from the polling production side, much more data was produced by the networks than was incorporated into their news cycle. For example, ABC asked tax-cut related questions on 21 polling occasions between January 1, 2000 and passage of the first tax cut at the end of May 2001. Searching for tax-cut stories on ABC that used polling data during that period (regardless of whether they were in the random sample analyzed in Chapter 5), only four of those polls were incorporated into news stories, though two of them were incorporated across multiple news shows. The stories that the networks told with polling data varied both among and within networks. Public opinion was generally *not* the main focus of stories that used polling data. While there were stories that took polling data out of context or presented misleading analyses of polling results, there were also many cases in which the polling data were accurately and clearly interpreted. In nearly 60 percent of the stories that incorporated polling data, those data challenged the Bush tax cuts, either directly or implicitly. The conventional wisdom that people supported the tax cuts was sometimes supported in the press, but also frequently challenged by it. This confused and confusing interpretation of public opinion by the press was problematic. The media could have characterized the public as divided, at best. Instead, the *media* was divided on its interpretation of

⁴⁵ The exception was a poll conducted by NPR/The Kaiser Family Foundation/Harvard Kennedy School of Government in 2003, but no similar attempt at documenting what people understood was made by any of the networks or cable news organizations studied here.

public opinion, with roughly half of the truth claims about where the public stood declaring it was in favor of the cuts and half reporting that it opposed them. Only 2 in 44 claims about where the public stood characterized it as divided. “Man in street” interviews almost always suggested that the public overwhelmingly supported the tax cuts. Footage of the Cariellos from New Jersey putting their tax refund into new closets (which, the reporter reminds us, stimulates the economy), or of shoppers in a Chicago suburb happy to have a bit more change in their pockets, or of an affluent real estate agent with benevolent plans for his more substantial refund, was rarely contextualized with public opinion data to put the points of view or behaviors being recorded in perspective. With such mixed signals it would have been difficult for those opposing the tax cuts to feel the moral authority of public opinion.

Feeding the Flames of Apathy

In general, values and ideological orientations played a larger role in public opinion formation on the tax cuts than self-interest. While there was some evidence of married people or people with children being less likely to oppose the tax cuts (presumably because they were more likely to have benefited from the child credits and the reduction of the marriage penalty), political ideology, cultural conservatism, race resentment and other values orientations played a much greater role in explaining people’s tax policy preferences. While it has long been established that racial ideologies influence people’s perceptions of who is deserving of public assistance and their support for redistributive social policies, the connection between racial ideology and tax policy has been less clear. One of the disturbing findings of this study is the extent to which racial resentment influences tax policy preferences, even when controlling for ignorance, education, political ideology and cultural conservatism. The attenuation of this effect when adding economic discourse variables suggests that the abstract economic discourse that

Lee Atwater talked about does indeed tap into whites' resentment of African Americans. Chapter 2 heightens our awareness of how deeply embedded race is in the history of taxation, with the very constitutionality of the income tax hinging upon an unintended consequence of the three-fifths compromise on slavery.

Not only did ideology trump self-interest in the formation of tax policy preferences, ignorance did not appear to distort preferences by masking self-interest but rather by masking the relationship between people's values and policy options. Among the poorly informed, political ideology and cultural conservatism had no effect on policy preferences, while among the more informed, these were important factors in public opinion formation. This "blockage" of the connection between policy and values may also have contributed to the indifference that scholars of the tax cuts reported on. C. Wright Mills (1959) has argued that indifference and apathy result from people being unaware of their cherished values *and* unaware of threats to those values. Ignorance, then, would promote indifference and apathy. The public sphere discourse was implicated in the construction of ignorance about the tax cuts. By framing the tax cuts as economic policy or political metric, the discourse also helped to shut down contextual discussion which would connect policy alternatives to values historically cherished by large swathes of the population. While others have argued that public opinion can be manipulated to craft a specific policy response, in this case, it was the crafting of an impotent public opinion that helped to get one of the most costly tax cuts in history through the legislative process. Framing of the tax cuts by the Republican administration went largely unchallenged by the media, whose own propensity to frame policy issues as political strategy stories contributed to the constriction of the public sphere. Key "tax moments" in history; historical trends on the accumulation and distribution of wealth; deteriorating public infrastructure; and comparative tax structures from

the industrialized world all took a back seat to whether the stock market, corporate earnings, or consumer confidence was up or down. The impoverishment of relevant data contributed to public ignorance, which contributed to the impoverishment of public opinion, in a vicious circle of apathy.

Impoverishment of the Public Sphere

For all the dangers and limitations of public opinion as articulated by scholars, there remains no idea as powerful to the project of democratic self-rule. While the danger of powerful interests deliberately distorting and manipulating public opinion has loomed large for nearly a century, the tax cut case study indicates that more subtle and dispersed processes are at work. Public opinion is stripped of its power by media discourses which themselves contribute to the ignorance of the public. Framing is part of this process, but so too is the way in which the media “balances” rather than critiques key arguments. The problem of ignorance is not only that it suppresses opposition, but that it masks the values/public policy connections that would drive public opinion were people more informed. Apathy is the strategic byproduct which special interests can then use to their advantage. While the media itself has dramatically changed through new technologies and financial organization, the problem articulated by John Dewey ([1927] 1984) in the early years of the last century remains a central problem today—that is the failure of the public to form or to “find and identify itself” because it does not recognize the indirect and negative consequences of industry and other powerful interests on its own community (p. 365). In the case of taxes, values were key to public opinion formation. But the tax discourse was largely denuded of its values-based content, couched instead in terms of political trajectories or economic performance. To the extent that economically framed tax

discourse tapped into deep ideological cleavages, it did so in covert and symbolic ways, preventing a rigorous discourse about the values at stake.

As I have argued in the case of the Bush tax cuts, a weak public sphere creates a weak and powerless public opinion. And the impoverishment of the public sphere is integrally related to the impoverishment of the media. This problem is likely to get worse in the near future. The FCC's enforcement of broadcasters' commitments to public interest programming has become largely *pro forma* (Downie and Schudson 2009). The broadcasting license renewal process, which once served to ensure that station owners were providing local news and public affairs-type programming, has been changed from every three years to every eight years. The proliferation of smaller cable and internet news sources has put enormous financial pressure on the three major broadcast networks that have lost more than half of their evening newscast viewers since 1980⁴⁶. All three networks have had substantial newsroom lay-offs, with ABC announcing in February of 2010 that it would cut almost one-quarter of its newsroom staff (Stelter and Carter 2010). Local, investigative, and "accountability" journalism—styles of journalism that, in Habermas's words, take on the "tasks of criticism and control" that are essential to a democracy (1964:49)—are particularly at risk as less costly "talk and opinion" news models proliferate. These traditional types of journalism are seeking new business models to survive, collaborating with colleges, universities, foundations, other news organizations and the public itself (Downie and Schudson 2009). Beyond the major networks, audiences splinter into substantially smaller groups seeking content that is ideologically consistent with their own views and thus less likely to introduce information of an opinion-changing nature. As viewers increasingly choose more narrowly targeted news and entertainment content, they are less likely

⁴⁶ ABC, CBS, and NBC collectively had 52.1 million viewers of their evening newscasts in 1980. In 2009, the audience had shrunk to 22.3 million.

to encounter information that is a “by-product,” not the main goal, of their media seeking habits. Thus, those who prefer entertainment to the news can now avoid news programming altogether and remain blissfully ignorant of developments that will affect their lives, while those who *do* seek news do so in an increasingly ideologically segregated news environment (Prior 2007).

Beyond Taxes

I have relied on the case of the Bush tax cuts in order to produce the type of empirical detail that allows us to examine the public opinion formation process. However, the type of constrictions on the public sphere that I have documented here are evident in other important policy arenas as well. Take for example, global warming. To show briefly how this analytic model of public opinion can apply to other domains of interest, I will look briefly at the relationship between polling, public opinion and media content on the issue of global warming.

In the months preceding the December 2009 Climate Conference in Copenhagen, numerous pollsters began reporting declines in the number of Americans who believed that global climate change was real. In March of 2009, for example, Gallup released a poll claiming that “a record high 41 percent” of Americans believed that the seriousness of global warming had been exaggerated in the press (Saad 2009). Gallup’s press release continued, saying, “This represents the highest level of public skepticism about mainstream reporting on global warming seen in more than a decade of Gallup polling on the subject.”

A look at Gallup’s longitudinal data shows that early 2001 and early 2006 were the high points for people believing that the press either accurately represented or *under* represented global warming as a problem. These “high points” are not surprising, given that global warming featured prominently in Al Gore’s 2000 presidential campaign and that *An Inconvenient Truth*

was released as both book and documentary in 2006. The film version of *An Inconvenient Truth*, Al Gore's explanation of causes, consequences, and evidence surrounding global warming, won two Academy Awards and was one of the highest grossing documentaries in history. Movie critics Roger Ebert and Richard Roeper gave it "two thumbs up." At the time of its release in May, Al Gore estimated that he had *already* given his slide presentation on the same topic 1000 times. That kind of attention in the public sphere is difficult to sustain. It should not be a surprise, then, that global warming polled as a less urgent issue in 2009 after the near collapse of the U.S. banking industry in 2007, a record number of home mortgage defaults, and double digit unemployment. Perhaps what was more remarkable is that concern about global warming was sustained to the degree it was. Nonetheless, the "declines" continued to be reported.

In October of 2009, Brian Williams, anchor of NBC's evening news, reported:

Evidence tonight that a major opinion poll has picked up on a major change on a big issue. For the past three years, over 70 percent of Americans have told pollsters from the Pew research organization they believe there's solid evidence of global warming. This year, however, that number has dropped off significantly. Now just 57 percent say they believe it. The number of people who say they don't believe in climate change at all has doubled in that time. One theory offered today, in a down economy, people are less sensitive to the environment (NBC, Nightly News, October 22, 2009).

Williams does not provide data to support his statement that "the number of people who say they don't believe in climate change at all has doubled" in the past three years. It was true that the percentage of people who believed that global warming was "not a problem" had grown from 9 percent in July of 2006 and 8 percent in January of 2007 to 17 percent in October of 2009. However, rating the seriousness of global warming as a problem is not quite the same as asking whether or not people "believe global warming is happening." Further, Williams fails to mention that, of his two polling reference points, one (July 2006) followed release of *An Inconvenient Truth* by little more than a month and the other (January 2007) occurred a month

before *An Inconvenient Truth* won two Oscars—a period during which speculation about Oscar nominees is typically high. The Pew report itself acknowledged a decline in the number of Americans who believed that global warming was supported by solid evidence. However, it also reported that even among those who said there was no “solid evidence” of rising temperatures, 33 percent said that global warming was a very or somewhat serious problem (2009).

The whole issue of global warming and its scientific legitimacy was ignited in December of 2009 by a “scandal” in which thousands of e-mails that had been stolen from a server at the University of East Anglia in Britain began to show up on conservative websites. The scandal, however, was not the theft, but the text of a few e-mails between leading global warming scientists. At the heart of the controversy was an e-mail which referred to the “trick” of presenting data to hide the “decline.” This particular e-mail conversation was subsequently explained by the scientists involved. They claimed that the term “trick” referred to a clever solution to presenting two sets of temperature-related data: one, actual thermometer readings, and the other based on tree rings. At about 1981, the two sets of data offered discrepant interpretations. The scientist removed the data (based on tree rings) that made a less compelling argument for global warming and did not acknowledge that it had been removed from a graph which was part of a report targeted at policymakers. “Trick”, the author of the e-mail said, was an unfortunate term to use, but then he had no idea that his personal emails were going to be hacked and interpreted by politicians and the major networks. To make matters worse, the e-mails referred to a known skeptic in the scientific community as a “bozo” and a “moron.”

While the documentation around the controversial graph could surely have been held to higher scientific reporting standards, the incident did not change the scientific consensus around

global warming, in part because, tree rings notwithstanding, there are several longitudinal data sources showing long-term warming patterns (Hoyt 2009).

The *New York Times* first reported on the incident on November 20, 2009⁴⁷, a day after some of the e-mails appeared on “The Air Vent,” a website devoted to skepticism of global warming (Revkin 2009). Fox picked up on the news quickly, reporting it on November 23. Guests on George Stephanopolous’s *This Week* on ABC mentioned it on November 29. CNN followed on December 2, CBS on December 5. On December 6, 2009, ABC reporter Clayton Sandell reported on the decline in Americans’ belief in global warming on *Good Morning America*, with no mention of the e-mail incident. Sandell, reporting from the Copenhagen global climate summit, framed U.S. public opinion as an obstacle to Obama’s effort to make progress on global warming at the summit. Without actually reporting on any polls, he said, “Polls show the number of Americans who believe global warming is happening is at its lowest point in 12 years (ABC, *Good Morning America*, December 6, 2009).”⁴⁸ By ABC’s evening broadcast, the focus of Sandell’s reporting had shifted to the stolen e-mails. Dan Harris, the Sunday evening anchor of *World News Tonight*, opened the story this way:

Tomorrow is the start of a huge global summit on what some people believe is the most important problem in the world, climate change. However, as this summit begins, climate change skeptics have been handed some real ammunition, a scandal over leaked emails from key scientists (ABC, World News Sunday, December 6, 2009).

The story said that the leaked e-mails presented new challenges for President Obama, who was soon to travel to Copenhagen to attend the global climate change summit. Reporter Clayton Sandell continued with the story,

⁴⁷ The story appeared online on the 20th and was published in the paper on the 21st.

⁴⁸ The referenced poll appears to have been a Harris Interactive Poll, conducted online from November 2 - 11, 2009.

Global warming naysayers are claiming that emails stolen from this research university show climate scientists discussing how to fudge results to promote the idea that humans are altering the planet. Today, the UN admitted the scandal looks bad (ABC, World News Sunday, December 6, 2009).

The framing of the story as scandal (reinforced by the United Nation's view), with the e-mails presenting "real ammunition", provides legitimacy to the conservatives' framing of global warming as conspiratorial. One might also question the use of the term "leaked." Officials from the University of East Anglia confirmed almost two weeks earlier that security to one of its servers had been breached and files stolen (Revkin 2009). Sandell concluded his reporting by saying, "The science is solid, according to a vast majority of researchers, with hotter temperatures, melting glaciers and rising sea levels providing the proof," but one could argue that the damage was done by then. During the largest climate conference ever convened, and amidst a striking public opinion consensus among citizens of other advanced industrialized nations, the focus of U.S. coverage shifted from what is to be done to whether or not the climate change issue is exaggerated or even real.

The Republican right wing tried to leverage the scandal to discredit global warming scholars and activists. Sarah Palin had a public disagreement with Al Gore via Facebook, which the media reported in sound bites. CNN felt the story worthy enough to make it the primary focus of the December 7 Campbell Brown show, calling the segment, "Global Warming: Trick or Truth?" Brown's guests included the scientist whose e-mail was hacked (and who was under close scrutiny for his comments in those e-mails) and academic critics of global warming. The critics were outliers in the scientific community where there is broad international consensus on the reality of global warming. Certainly minority opinion is integral to the functioning of the public sphere. However, the presentation of critics and proponents of the global warming thesis on Brown's show elevated the critics to "equals" in the debate. A few sentences from private

correspondence, taken out of context, sourceless, and stolen at a particularly opportune moment in the news cycle of the Copenhagen summit, succeeded in legitimizing a point of view largely considered irrelevant by the global scientific community. In turn, this gave platform and voice to a host of right wing *political* voices who tried to frame the story as a left wing conspiracy. Seeing this story as a *left wing* conspiracy is a framing accomplishment of the right. It is as misconstrued as the comment made by the neighbors in the famous E.B.White story, *Charlotte's Web*. In that story, Charlotte, the spider, had woven into her web spectacular messages about Wilbur, the pig, in an effort to save him from the slaughter. The neighboring farmers marveled at the web, exclaiming, "some pig." One more astute neighbor murmured in response, "some spider."

Beliefs about global warming had been growing more ideological for some time. In 1998, the year Gallup first reported data on perceived press exaggeration of global warming, 23 percent of Democrats believed the news of global warming was exaggerated, compared to 35 percent of Independents and 34 percent of Republicans for a Democrat/Republican gap of 11 percentage points. That gap grew to 35 percentage points by 2001, when Gallup next asked the question to the public and 44 percentage points by 2009, the year of the Copenhagen summit. At that point, 22 percent of Democrats, 44 percent of Independents and 66 percent of Republicans believed the news to be exaggerated (Saad 2009).

Few knowledge questions were asked in the context of the global warming polls, so just how much knowing something about climate trends might have helped to shape public opinion is unclear. As polls began to mimic media discourse, pollsters shaped a public opinion that was less about how people thought about global warming per se and more about what they thought about

the *controversies over the evidence* about global warming. By December of 2009, ABC/*Washington Post* included the following questions in its national poll,

How much do you trust the things that scientists say about the environment - completely, a lot, a moderate amount, a little, or not at all? (10% completely, 19% a lot, 40% a little, 14% not at all)

Do you think (most scientists agree with one another) about whether or not global warming is happening, or do you think (there is a lot of disagreement among scientists) on this issue? (36% most agree, 62% a lot of disagreement)⁴⁹

As Stanford University political scientist Jon Krosnick argued in a June 2010 *New York Times* editorial, the increasing skepticism of the public, so widely reported by the press around the time of the Copenhagen summit, was based on misinterpretation of public opinion data. That misinterpretation arose from the digression of question content. Rather than ask the public how it felt about global warming, pollsters asked questions about the perceptions of news coverage and perceptions of the evidence (Krosnick 2010). Once again, key protagonists, the media, and pollsters helped to shape public opinion by deflecting focus from the heart of the matter and focusing on more peripheral issues. Framing global warming as a political conspiratorial issue rather than as a policy issue resulted in public opinion data that tried to determine whose “narrative” won the day. Knowledge may or may not have played a role in distorting policy preferences—without the knowledge data it is impossible to tell. However, large ideological fissures in people’s assessments of the evidence did not prevent the formation of large majorities supporting strong government action, including limits on business-generated air pollution and tax breaks to encourage alternative energy and energy efficient product development (Krosnick

⁴⁹ This poll made the *Post* but not ABC News. The *Post* also reported that “nearly two-thirds of people surveyed say the federal government should regulate the release of greenhouse gases from sources like power plants, cars and factories in an effort to curb global warming.” While ABC did not report on the global warming questions, it did report on other questions fielded in the same poll, including questions about health care reform, economic outlook, and public attitudes toward Tiger Woods.

2010)⁵⁰. However, we heard less about those large majorities because the pollsters' efforts more often mirrored the media's political controversy framing.

As different in content as the Bush tax cuts are from the issue of global warming, a common approach to the study of public opinion formation leads to close scrutiny of how media framing and treatment of polling data curtails public sphere discourse and helps shape public opinion, not just by “telling people what to think” but by far more subtle processes of limiting the types of information available to people, shaping what the pollsters ask, and then interpreting what they produce in the context of their own narrative arcs. Thus is public opinion stripped of its emancipatory potential, falling far short of its role in holding the government accountable. The measurement cannot be judged in isolation of the discourse and if the discourse continues to frame important public issues in ways which deflect attention from substantive content and from the types of contextual considerations that might allow the public to connect its policy preferences with its political values, public opinion will continue to be irrational and marginalized. Unlike original conceptions of public opinion distortion, I have argued that distortion arises from a series of interrelated and complex processes, not all of them intended to deliberately influence public opinion. However, lack of the wizard behind the curtain notwithstanding, I have argued that the public opinion *consequences* of socially constructed ignorance are anything but “minimal effects” for democracy.

⁵⁰ According to polling conducted by Krosnick's Political Psychology Research Group at Stanford University and funded by the National Science Foundation, 86% of the public endorsed air pollution limits for businesses, 84% favored tax breaks to encourage utilities to develop alternative sources of energy, and 80% or more favored tax breaks to encourage development of fuel efficient cars, fuel efficient appliances, and development of “green” buildings.

APPENDIX A: Question Wording for Polling Questions in Figures and Graph

KEY Question wording (sample size)	Field Dates	Sponsor
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FIGURE 3-1: Support for the Bush Tax Cuts in 2001		
Based on what you have read or heard, do you favor or oppose the federal income tax cuts George W. Bush has proposed? (1018)	Jan 5-7, 2001	CNN/USA Today
Based on what you have heard or read, do you favor or oppose George W. Bush's tax cut plan? (1015)	Feb 7-8, 2001	CNN/Time
Based on what you have read or heard, do you favor or oppose the federal income tax cuts President (George W.) Bush has proposed? (1016)	Feb 9-11, 2001	CNN/USA Today
Based on what you have heard or read, do you favor or oppose George W. Bush's tax cut plan? (1025)	Mar 21-22, 2001	CN/Time
Based on what you have read or heard, do you favor or oppose the federal income tax cuts President (George W.) Bush has proposed? (1015)	Apr 20-22, 2001	CNN/Time
Based on what you have read or heard, do you favor or oppose the tax cut plan now before Congress? (1031)	May 23-24, 2001	CNN/Time

FIGURE 3-2: Were Bush's Tax Cuts a Good or Bad Idea?		
Do you think the tax cuts passed by Congress and signed into law by President (George W.) Bush last year (2001) were a good idea or a bad idea? (1867)	Nov 2-4, 2002	CBS
In general, do you think those tax cuts (enacted in 2001) were a good idea or a bad idea, or don't you know enough about the tax cuts to say? (996)	Nov 20-23, 2002	CBS

FIGURE 3-3: Favor or Oppose Making Tax Cuts Permanent		
As you may know, the federal income tax cuts passed into law last year (2001) are set to expire in 2011. Would you favor or oppose making those tax cuts permanent? (1014)	Nov 8-10, 2002	CNN/USA Today
As you may know, the federal income tax cuts passed into law since George W. Bush became president are set to expire within the next several years. Would you favor or oppose making those tax cuts permanent? (1002)	Dec 17-19, 2004	CNN/USA Today

FIGURE 3-4: Make tax cuts permanent or not?		
The tax cuts passed in 2001 are scheduled to take effect over a nine year period and then taxes will go back to where they were before the tax cuts. Which comes closer to your view? The country should continue cutting taxes right now and should consider making all the tax cuts permanent. The country should not continue to cut taxes right now and not consider making the tax cuts permanent. (996)	Nov 20- 24, 2002	CBS

FIGURE 3-5: Make Tax Cuts Permanent or Let Them Expire?		
Many of the tax cuts passed in 2001 were temporary and are set to expire in 2005. Should those tax cuts be made permanent or should they be allowed to expire? (1206)	Mar 10-14, 2004	CBS
Many of the tax cuts passed in 2001 were temporary and are set to expire in 2005. Should those tax cuts be made permanent or should they be allowed to expire? (885)	Nov 18-21, 2004	CBS
Many of the tax cuts passed in 2001 were temporary and are set to expire this year (2005). Should those tax cuts be made permanent or should they be allowed to expire? (1118)	Jan 14-18, 2005	CBS
Many of the tax cuts passed in 2001 were temporary and are set to expire this year (2005). Should those tax cuts be made more permanent or should they be allowed to expire? (1111)	Feb 24-28, 2005	CBS

FIGURE 3-6: Top Priority for Any Surplus Money in the Federal Budget		
Which of these do you think should be the top priority for any surplus money in the federal budget--cut federal income taxes, put it toward reducing the national debt, strengthen the Social Security system, or increase spending on other domestic programs such as education or health care? (half sample) (1228)	July 20-23, 2000	ABC
Which of these do you think should be the top priority for any surplus money in the federal budget--cut federal income taxes, put it toward reducing the national debt, strengthen the Social Security system, or increase spending on other domestic programs such as education or health care? (half sample) (1004)	Aug 23-27, 2000	ABC
Which of these do you think should be the top priority for any surplus money in the federal budget--cut federal income taxes, put it toward reducing the national debt, strengthen the Social Security system, or increase spending on other domestic programs such as education or health care? (half sample) (1514)	Sept 4-6, 2000	ABC
Which of these do you think should be the top priority for any surplus money in the federal budget--cut federal income taxes, put it toward reducing the national debt, strengthen the Social Security system, or increase spending on other domestic programs such as education or health care? (1050)	Feb 21-25, 2001	ABC

Which of these do you think should be the top priority for any surplus money in the federal budget--cut federal income taxes, put it toward reducing the national debt, strengthen the Social Security system, or increase spending on other domestic programs such as education or health care? (903)	Mar 22-25, 2001	ABC
Which of these do you think should be the top priority for any surplus money in the federal budget--cut federal income taxes, put it toward reducing the national debt, strengthen the Social Security system, or increase spending on other domestic programs such as education or health care? (1350)	Apr 19-22, 2001	ABC

Figure 3-7: Preferred Uses of the Budget Surplus		
Some lawmakers are saying there will be a budget surplus in the coming years. If that happens and you had to choose between the following things, how would you like the money to be used: to cut income taxes, to pay down the national debt, to preserve programs like Medicare and Social Security, or something else? (1225)	Feb 12-14, 2000	CBS
Some lawmakers are saying there will be a budget surplus in the coming years. If that happens and you had to choose between the following things, how would you like the money to be used? To cut income taxes, to pay down the national debt, to preserve programs like Medicare and Social Security, something else (947)	May 10-13, 2000	CBS
Some lawmakers are saying there will be a budget surplus in the coming years. If that happens and you had to choose among the following things, how would you like the money to be used? To cut income taxes, to pay down the national debt, to preserve programs like Medicare and Social Security, or something else? (954)	Jul 13-16, 2000	CBS
Some lawmakers are saying there will be a budget surplus in the coming years. If that happens and you had to choose among the following things, how would you like the money to be used: to cut income taxes, to pay down the national debt, to preserve programs like Medicare and Social Security, or something else? (1048)	Dec 14-16, 2000	CBS
Some lawmakers are saying there will be a budget surplus in the coming years. If that happens and you had to choose among the following things, how would you like the money to be used: To cut income taxes, to pay down the national debt, to preserve programs like Medicare and Social Security, or something else? (1124)	Feb 10-12, 2001	CBS
Some lawmakers are saying there will be a budget surplus in the coming years. If that happens and you had to choose among the following things, how would you like the money to be used: To cut income taxes, to pay down the national debt, to preserve programs like Medicare and Social Security, or something else? (1105)	Mar 8-12, 2001	CBS

Some lawmakers are saying there will be a budget surplus in the coming years. If that happens and you had to choose among the following things, how would you like the money to be used: To cut income taxes, to pay down the national debt, to preserve programs like Medicare and Social Security, or something else? (660)	Apr 4-5, 2001	CBS
Some lawmakers are saying there will be a budget surplus in the coming years. If that happens and you had to choose among the following things, how would you like the money to be used: to cut income taxes, to pay down the national debt, to preserve programs like Medicare and Social Security, or something else? (921)	Apr 23-25, 2001	CBS

FIGURE 3-8: Preference for Alternative Uses of the Surplus Among Republicans

As you know, the Republican candidates for president (in 2000) are debating how to use future federal budget surpluses--for tax cuts, to pay down the federal debt, or for Social Security. If you had to choose, which of these alternatives do you favor most?...A larger tax cut and a smaller amount of money for Social Security and the federal debt, a smaller tax cut and a larger amount of money for Social Security and the federal debt (1564)	Jan 12-13, 2000	CNN/Time
As you know, the Republican candidates for president (in 2000) are debating how to use future federal budget surpluses--for tax cuts, to pay down the federal debt, or for Social Security. If you had to choose, which of these alternatives do you favor most? A larger tax cut and a smaller amount of money for Social Security and the federal debt. A smaller tax cut and a larger amount of money for Social Security and the federal debt. (1257)	Feb 2-3, 2000	CNN/Time

FIGURE 3-9: Support for Clinton Proposals vs. Tax Cuts Among Registered Voters

I'm going to read you a list of recent Clinton Administration proposals. Please tell me if you favor the proposal, or if you would rather have the money returned to you in the form of a tax cut? ...Up to \$100 million to provide computers and Internet access to low-income households ...\$110 billion over 10 years to provide health care coverage to at least 5 million uninsured Americans ...\$280 million to enforce existing gun control laws ...\$2.8 billion for science and technology research ...\$31 billion in tax advantages and financial aid to make college more affordable (900)	Jan 26-27, 2000	Fox
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FIGURE 3-10: How Big Should the Tax Cuts Be?		
Which of these would you prefer: a large tax-cut plan that provides an across-the-board tax cut for everyone or a smaller tax cut plan that provides targeted tax cuts mainly for lower and middle-income people? (registered voters) (1514)	Sept 4-6, 2000	ABC
Which of these would you prefer: A large tax-cut plan that provides an across-the-board tax cut for everyone, or a smaller tax cut plan that provides targeted tax cuts mainly for lower and middle-income people? (registered voters) (1945)	Oct 6-9, 2000	ABC
Which of these would you prefer: a large tax-cut plan that provides an across-the-board tax cut for everyone, or a smaller tax cut plan that provides targeted tax cuts mainly for lower and middle-income people? (1513)	Jan 11-15, 2001	ABC
Which of these would you prefer--a large tax cut plan that provides an across-the-board tax cut for everyone, or a smaller tax cut plan that provides targeted tax cuts mainly for lower and middle-income people? (1050)	Feb 21-25, 2001	ABC

FIGURE 3-12: Aggregate level Opposition to Tax Cuts, Dec 2000 to Jan 2006		
Do you favor or oppose a \$460 billion dollar tax cut for the country over the next five years? ((1048)	Dec 14-16, 2000	CBS
Based on what you have read or heard, do you favor or oppose the federal income tax cuts George W. Bush has proposed? (1018)	Jan 5-7, 2001	CNN/USA Today
As you may know, George W. Bush has proposed a one-point-six-trillion-dollar tax cuts over ten years. Do you favor or oppose this proposal? (1018)	Jan 13-15, 2001	NBC/WSJ
Based on what you know about it, do you favor or oppose President (George W.) Bush's proposal for a \$1.6 trillion dollar tax cut over the next 10 years? (<i>registered voter</i>)(901)	Feb 7-8, 2001	Fox News
Based on what you have heard or read, do you favor or oppose George W. Bush's tax cut plan? (1015)	Feb 7-8, 2001	Time/CNN
Based on what you have read or heard, do you favor or oppose the federal income tax cuts President (George W.) Bush has proposed?(1016)	Feb 9-11, 2001	CNN/USA Today
Do you favor or oppose George W. Bush's \$1.6 trillion dollar tax cut for the country over the next ten years? (1124)	Feb 10-12, 2001	CBS News
Do you favor or oppose a \$1.6 trillion dollar tax cut for the country over the next ten years? (1124)	Feb 10-12, 2001	CBS News
Based on what you have heard or read, do you favor or opposed the federal income tax cuts President (George W.) Bush has proposed? (1016)	Feb 19-21,2001	Gallup Poll
As you may know, George W. Bush has proposed a one-point-six-trillion dollar tax cut over ten years. Do you favor or oppose this proposal? (2024)	Mar 1-4, 2001	NBC/WSJ

Based on what you have read or heard, do you favor or oppose the federal income tax cuts President (George W.) Bush has proposed? (1060)	Mar 5-7, 2001	Gallup Poll
Based on what you know about it, do you favor or oppose President (George W.) Bush's proposal for a \$1.6 trillion dollar tax cut over the next 10 years? (<i>registered voters</i>) (904)	Mar 14-15, 2001	Fox News
Based on what you have heard or read, do you favor or oppose George W. Bush's tax cut plan? (1025)	Mar 21-22, 2001	Time/CNN
Based on what you know about it, do you favor or oppose President (George W.) Bush's proposal for a \$1.6 trillion dollar tax cut over the next 10 years? (<i>registered voters</i>) (905)	Mar 28-29, 2001	Fox News
Do you favor or oppose George W. Bush's \$1.6 trillion dollar tax cut for the country over the next ten years? (660)	Apr 4-5, 2001	CBS
As you know, George W. Bush has proposed a \$1.6 trillion dollar tax cut. Overall, do you favor or oppose his tax cut proposal? (If favor/oppose, ask: Do you strongly favor/oppose his budget or somewhat favor/oppose it?) (<i>registered, likely voters</i>) (1000)	Apr 7-10-2001	Democracy Corps Survey
Based on what you have read or heard, do you favor or oppose the federal income tax cuts President (George W.) Bush has proposed? (1014)	Apr 11-15, 2001	AP
As you may know, George W. Bush has proposed a \$1.6 trillion dollar tax cut. Do you approve or disapprove of this proposal? (1202)	Apr 18-22, 2001	Pew
Based on what you have read or heard, do you favor or oppose the federal income tax cuts President (George W.) Bush has proposed? (1015)	Apr 20-22, 2001	CNN/USA Today
Do you favor or oppose George W. Bush's \$1.6 trillion dollar tax cut for the country over the next ten years? (921)	Apr 23-25, 2001	CBS
Based on what you have heard or read, do you favor or oppose Congress including a substantial tax cut in this year's (2001) federal budget? (1005)	May 7-9, 2001	Gallup
Based on what you have heard or read, do you favor or oppose Congress including a substantial tax cut in this year's (2001) federal budget? (1010)	May 18-20, 2001	CNN/USA Today
Based on what you have read or heard, do you favor or opposed the tax cut plan now before Congress? (1031)	May 23-24, 2001	Time/CNN
Let me ask you about President Bush's \$1.35 trillion dollar tax cut plan. Overall, do you favor or oppose his tax cut plan? (If favor/oppose, ask: Do you strongly favor/oppose his tax cut plan or somewhat favor/oppose it?) (<i>registered, likely voters</i>) (1000)	Jun 11-13, 2001	Democracy Corps
As you may know, Congress recently passed and President (George W.) Bush signed a bill that will cut taxes by an estimated one-point-three-five trillion dollars over eleven years. Do you favor or oppose this tax cut? (If	Jun 23-25, 2001	NBC/WSJ

favor/oppose, ask:) And do you strongly favor-oppose or somewhat favor/oppose this tax cut? (806)		
Do you favor or oppose George W. Bush's tax cut of at least \$1.35 trillion dollars that will be enacted over the next ten years? (850)	Aug 28-31, 2001	CBS
Let me ask you about President Bush's \$1.35 trillion dollar tax cut plan. Overall, do you favor or oppose his tax cut plan? (If favor/oppose, ask: Do you strongly favor/oppose his tax cut plan or somewhat favor/oppose it?) (<i>registered, likely voters</i>) (1000)	Sept 4- 6, 2001	Democracy Corps
(Based on what you have heard or read, do you favor or oppose Congress passing legislation that would do each of the following? How about...make the recently passed tax cuts take effect immediately? (819)	Oct 5-6, 2001	CNN/USA Today
Let me ask you about President (George W.) Bush's \$1.35 trillion dollar tax cut plan. Overall, do you favor or oppose his tax cut plan? (If favor/oppose, ask: Do you strongly favor/oppose his budget proposals or somewhat favor/oppose it?) (<i>registered, likely voters</i>) (1000)	Feb 26-Mar 3, 2002	Democracy Corps
As you may know, the federal income tax cuts passed into law last year (2001) are set to expire in 2011. Would you favor or oppose making those tax cuts permanent? (1014)	Nov 8-10, 2002	CNN/USA Today
These Federal tax cuts (passed in 2001) are scheduled to kick in over a nine-year period after which taxes will revert back to where they were before the cuts. Do you favor or oppose making these tax cuts permanent? (900)	Dec 2-8-, 2002	Investor's Business Daily/Christian Science Monitor
Based on what you have heard or read, please say whether you favor or oppose each of the following proposals as part of an economic stimulus bill. How about...making the tax cuts scheduled for next year take effect immediately? (1000)	Jan 3-5, 2003	CNN/USA Today
Do you favor or oppose each of the following economic proposals?....Speeding up the effective date for tax cuts that had been planned for future years? (900)	Jan 14-15, 2003	Fox News
(Now I'm going to mention a number of economic policies that Congress could consider, and for each one, please tell me whether you favor or oppose that policy.) ...Accelerating the tax cuts scheduled for future years so that they begin this year (2003). (1025)	Jan 19-21, 2003	NBC/WSJ
(Now I'm going to read different actions that the government may take to stimulate the economy. As I read each one, please tell me if you personally favor or oppose the action.) ...Accelerating tax cuts already in place and making them permanent...Do you personally favor or oppose this action to stimulate the economy? (928)	Mar 3-9, 2003	TIPP/Christian Science Monitor
Based on what you have heard or read, do you favor or oppose George W. Bush's tax cut plan? (1012)	May 21-22, 2003	Time/CNN
Recently, President (George W.) Bush and Congress passed a	Jun 17-22, 2003	Public

major tax cut bill that cuts taxes by 350 billion dollars. Do you favor or opposed this tax cut? If favor/oppose, ask:) (Is that strongly or somewhat favor/oppose?) (<i>Likely voters</i>) (1000)		Interests Project
Last year (2002), the President (George W. Bush) and Congress passed a 1.2 to trillion dollar tax cut plan, and recently, this year they passed an additional \$350 billion in tax cuts. Do you favor or oppose these tax cut? If favor/oppose, ask:) (Is that strongly or somewhat favor/oppose?) (<i>Likely voters</i>) (1000)	Jun 17-22, 2003	Public Interests Project
In recent years, President (George W.) Bush and Congress have made two major cuts in federal income tax rates. Do you approve or disapprove of these tax cuts? (2528)	Jul 14-Aug 5, 2003	Pew
Let me ask you about President (George W.) Bush's tax cut plan. Overall, do you favor or oppose his tax cut plan? (If favor/oppose, ask: Do you strongly favor/oppose his tax cut plan or somewhat favor/oppose it?) (<i>registered, likely voters</i>) (1001)	Sept 9-14, 2003	Democracy Corps
Let me ask you about President (George W.) Bush's tax cut plan. Overall, do you favor or oppose his tax cut plan? (If favor/oppose, ask: Do you strongly favor/oppose his tax cut plan or somewhat favor/oppose it?) (<i>registered, likely voters</i>) (1007)	Oct 14-19, 2003	Democracy Corps
Let me ask you about President (George W.) Bush's tax cut plan. Overall, do you favor or oppose his tax cut plan? (If favor/oppose, ask: Do you strongly favor/oppose his tax cut plan or somewhat favor/oppose it?) (<i>registered, likely voters</i>)(1000)	Oct 21-26, 2003	Public Interest Project
(Please tell me how much you approve or disapprove of each of the following Bush administration policies and proposals. What about....making the Bush tax cuts permanent? Do you strongly approve, somewhat approve, somewhat disapprove or strongly disapprove of this Bush administration policy or proposal? (<i>Registered voters</i>) (1233)	Jan 22-23, 2004	Newsweek
In recent years, President (George W.) Bush and Congress have made two major cuts in federal income tax rates. Do you approve or disapprove of these tax cuts? (1703)	Mar 17-21, 2004	Pew
As you may know, the federal income tax cuts passed into law since George W. Bush became president are set to expire within the next several years. Would you favor or oppose making those tax cuts permanent? (1002)	Dec 17-19, 2004	CNN/USA Today
In recent years, President (George W.) Bush and Congress have made major cuts in federal income tax rates. Do you approve or disapprove of these tax cuts? (1503)	Jan 5-9, 2005	Pew
Now turning to another issue related to the economy....As you may know, the federal tax cuts enacted in 2001 are currently scheduled to expire in 2010. In 2011, tax rates would return to the level they were in 2000. With this in	Oct 9-12, 2005	George Washington University

mind....Would you favor or oppose making these tax cuts permanent? (If favor/oppose, ask:) And do you strongly favor/oppose or somewhat favor/oppose? (<i>likely voters</i>) (1000)		
In recent years, President (George W.) Bush and Congress have made major cuts in federal income tax rates. Do you approve or disapprove of these tax cuts? (1503)	Jan 4-8, 2006	Pew

FIGURE 3-13: Perceived Distributional Skews in Tax Plans		
From what you've heard so far, who do you think would benefit most from Al Gore's tax cut plan--rich people, poor people, or middle income people? (1498)	Oct 6-9, 2000	CBS
From what you've heard so far, who do you think would benefit most from George W. Bush's tax cut plan--rich people, poor people, or middle income people? (1498)	Oct 6-9, 2000	CBS

FIGURE 3-14: Perceived Beneficiaries of the Tax Cuts		
Do you think the tax cut (George W.) Bush has proposed would mainly benefit lower income people, middle income people, upper income people, or all people about equally? (1050)	Feb 21-25, 2001	ABC
Do you think the tax cut (George W.) Bush has proposed would mainly benefit lower income people, middle income people, upper income people, or all people about equally? (1350)	Apr 19-22, 2001	ABC
As you may know, Congress has approved a tax cut of nearly one-point-four trillion dollars over the next 10 years. Do you think this tax cut will mainly benefit lower income people, middle income people, upper income people, or all people about equally? (1004)	May 31-Jun 3, 2001	ABC
Do you think (George W.) Bush's proposals on cutting taxes favor the rich, favor the middle class, favor the poor, or treat all people about equally? (1133)	Jan 16-20, 2003	ABC
Do you think (George W.) Bush's proposals on cutting taxes favor the rich, favor the middle class, favor the poor, or treat all people about equally? (855)	Jan 30-Feb 1, 2003	ABC
Do you think (George W.) Bush's proposals on cutting taxes favor the rich, favor the middle class, favor the poor, or treat all people about equally? (1105)	Apr 27-30, 2003	ABC

FIGURE 3-15: Expectations of Bush Tax Plan		
I am going to read you a list of things that might happen if a tax cut were passed. For each item that I read, please tell me whether you think it is something that you expect to happen or whether it is something that you do not expect to happen? ...The wealthy will benefit more from the tax cut than the middle class.	Mar 1-4, 2001	NBC

<p>...The tax cut won't give enough help to those with lower incomes.</p> <p>...It will help prevent an economic recession.</p> <p>... Special-interest groups will benefit the most from a tax cut.</p> <p>... The tax cut will leave too little money for social programs.</p> <p>... The average taxpayer will get substantial tax relief.</p> <p>... You personally will get substantial tax relief. (2024)</p>		
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FIGURE 3-16: Impact of an Explicit “Don’t Know”		
From what you know, do you think a tax cut of \$483 billion dollars over the next five years would be good for the economy, bad for the economy, or are you not sure what impact it would have on the economy? (954)	Jul 13-16, 2000	CBS
From what you know, do you think a tax cut of 460 billion dollars over the next five years would be good for the economy, bad for the economy, or won't it have much effect on the economy? (1086)	Jan 15-17, 2001	CBS

Table 3-17: Impact of Tax Cuts on Economy: Prospective		
From what you know, do you think a tax cut of 460 billion dollars over the next five years would be good for the economy, bad for the economy, or won't it have much effect on the economy? (1086)	Jan 15-17, 2001	CBS
From what you know, do you think a tax cut of 1.6 trillion dollars over the next ten years would be good for the economy, bad for the economy, or won't it have much effect on the economy? (1124)	Feb 10-12, 2001	CBS
Given the way things are going right now, do you think a large tax cut would be good for the economy, bad for the economy, or wouldn't it make much difference one way or the other? (1105)	Mar 8-12, 2001	CBS
Given the way things are going right now, do you think a large tax cut would be good for the economy, bad for the economy, or wouldn't it make much difference one way or the other? (660)	Apr 4-5, 2001	CBS
Given the way things are going right now, do you think a large tax cut would be good for the economy, bad for the economy, or wouldn't it make much difference one way or the other? (921)	Apr 23-25, 2001	CBS
Do you think the recent tax cuts will be good for the economy, bad for the economy, or don't you think they'll make much difference one way or the other? (1050)	Jun 14-18, 2001	CBS
Given the way things are going right now, do you think a large tax cut would be good for the economy, bad for the economy, or wouldn't it make much difference one way or the other? (925)	Apr 26-27, 2003	CBS
From what you know, do you think a new tax cut would be	May 9-12, 2003	CBS

good for the economy, bad for the economy, or won't it have much effect on the economy? (910)		
From what you know, do you think the new tax cuts (proposed by George W. Bush recently passed by Congress) will be good for the economy, bad for the economy, or won't they have much effect on the economy?	May 27-28, 2003	CBS
Do you think that additional reductions in federal taxes now would be good for the economy, bad for the economy, or wouldn't they make much difference? (885)	Nov 18-21, 2004	CBS
Do you think that additional reductions in federal taxes now would be good for the economy, bad for the economy, or wouldn't they make much difference? (1118)	Jan 14-18, 2005	CBS

Figure 3-18: Impact of Tax Cuts on Economy: Retrospective		
Do you think the recent tax cuts have been good for the economy, bad for the economy, or don't you think they've made much difference one way or the other? (1034)	Jan 21-24, 2002	CBS
Overall, do you think the tax cuts enacted in 2001 have been good for the nation's economy, bad for the economy, or haven't they made much difference one way or the other? (996)	Nov 20-24, 2002	CBS
Overall, do you think the tax cuts enacted in 2001 have been good for the economy, bad for the economy, or don't you think they've made much difference one way or the other? (997)	Jan 19-22, 2003	CBS
Overall, do you think the tax cuts enacted in 2001 have been good for the economy, bad for the economy, or don't you think they've made much difference one way or the other? (925)	Apr 26-27, 2003	CBS
From what you know, do you think the new tax cuts (proposed by George W. Bush recently passed by Congress) will be good for the economy, bad for the economy, or won't they have much effect on the economy? (758)	May 27-28, 2003	CBS
Do you think the reductions in federal taxes enacted since 2001 have been good for the economy, bad for the economy or haven't they made much difference? (981)	Sept 28-Oct 1, 2003	CBS
Overall, do you think the tax cuts enacted by George W. Bush have been good for the nation's economy, bad for the economy, or haven't they made much difference one way or the other? (1057)	Dec 10-13, 2003	CBS
Overall, do you think the tax cuts enacted by George W. Bush have been good for the nation's economy, bad for the economy, or haven't they made much difference one way or the other? (635)	Dec 14-15, 2003	CBS
Do you think the reductions in federal taxes enacted since 2001 have been good for the economy, bad for the economy, or haven't they made much difference? (1022)	Jan 12-15, 2004	CBS
Do you think the reductions in federal taxes enacted since	Nov 18-21, 2004	CBS

2001 have been good for the economy, bad for the economy, or haven't they made much difference? (885)		
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Figure 3-19: How Will/Did the 2001 Tax Cuts Affect You?		
George w. Bush has proposed a tax cut. If Bush's proposed tax cut is adopted, do you think it will or will not make a significant difference in the amount of money you have after taxes? (1124)	Feb 10-12, 2001	CBS
If (George W.) Bush's proposed tax cut is adopted, do you think it will or will not make a significant difference in the amount of money you have after taxes? (1105)	Mar 8-12, 2001	CBS
If (George W.) Bush's proposed tax cut is adopted, do you think it will or will not make a significant difference in the amount of money you have after taxes? (660)	Apr 4-5, 2001	CBS
If (George W.) Bush's proposed tax cut is adopted, do you think it will or will not make a significant difference in the amount of money you have after taxes? (921)	Apr 23-25, 2001	CBS
Have those tax cuts (enacted in 2001) made a significant difference in the amount of money you have after taxes, or not? (996)	Nov 20-24, 2002	CBS
Have those tax cuts (enacted in 2001) made a significant difference in the amount of money you have after taxes, or not? (997)	Jan 19-22, 2003	CBS

Table 3-1: Support for the Bush Tax Cuts in 2001		
I'd like to read you a list of economic issues. As of right now, which one do you feel is the most important economic issue facing the country? <i>...Inflation, unemployment, energy prices, interest rates, keeping the federal budget balanced, federal taxes, or the US (United States) trade deficit?</i> (If all, ask:) If you had to choose just one, which would it be? (1018)	Jan 13-15, 2001	NBC
I'd like to read you a list of economic issues. As of right now, which one do you feel is the most important economic issue facing the country? <i>...Inflation, unemployment, energy prices, interest rates, the federal budget, federal taxes, the US (United States) trade deficit</i> (If all, ask:) If you had to choose just one, which would it be? (2024)	Mar 1-4, 2001	NBC
I'd like to read you a list of economic issues. As of right now, which one do you feel is the most important economic issue facing the country? <i>...Inflation, unemployment, energy prices, interest rates, the federal budget, federal taxes, or the US (United States) trade deficit</i> (If all, ask:) If you had to choose just one, which would it be?	Apr 21-23, 2001	NBC

(1016)		
I'd like to read you a list of economic issues. As of right now, which one do you feel is the most important economic issue facing the country? ... <i>The decline in the stock market, unemployment, the federal budget, federal taxes, energy prices, inflation, interest rates</i> (If all, ask:) Well, if you had to choose just one, which would it be? (1014)	July 19-21, 2002	NBC
I'd like to read you a list of economic issues. As of right now, which one do you feel is the most important economic issue facing the country? ... <i>Unemployment, the federal budget, the stock market, federal taxes, energy prices, inflation, interest rates...</i> (If All, ask:) Well, if you had to choose just one, which would it be? (1007)	July 26-28, 2003	NBC
I'd like to read you a list of economic issues. As of right now, which one do you feel is the most important economic issue facing the country? ... <i>Inflation, unemployment, energy prices, interest rates, the federal budget, federal taxes, the stock market</i> (If All, ask:) Well, if you had to choose just one, which would it be? (1007)	Sept 20-23, 2003	NBC
I'd like to read you a list of economic issues. As of right now, which one do you feel is the most important economic issue facing the country? ... <i>Inflation, unemployment, energy prices, interest rates, the federal budget, federal taxes, the stock market...</i> (If All, ask:) Well, if you had to choose just one, which would it be? (1003)	Nov 8-10, 2003	NBC
I'd like to list some economic issues. As of right now, which one do you feel is the most important economic issue facing the country? ... <i>Unemployment, Social Security, the federal budget, energy prices, inflation, federal taxes, interest rates</i> (If All, ask:) Well, if you had to choose just one, which would it be? (1007)	Jan 13-17, 2005	NBC
I'd like to list some economic issues. As of right now, which one do you feel is the most important economic issue facing the country? ... <i>Unemployment, the federal budget deficit, gas prices, trade deficit, inflation, federal taxes, interest rates...</i> If all, ask:) Well, if you had to choose just one, which would it be? (1005)	May 12-16, 2005	NBC
I'd like to list some economic issues. As of right now, which one do you feel is the most important economic issue facing the country? ... <i>Gas prices, the federal budget deficit, unemployment, the trade deficit, pension security, inflation, federal taxes</i>	Sept 9-12, 2005	NBC

(If All, ask:) Well, if you had to choose just one, which would it be? (1013)		
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Table 3-2: Detailed Tax Policy Proposals: Preferences		
Table includes exact question wording.		

Table 3-3: Emergence of the Economy in Framing Tax Questions		
Table includes exact question wording.		

Table 3-4: Unbounded Policy Preference: Economic Framing		
Table includes exact question wording.		

Table 3-5: Bounded Opinion: No Economic Framing		
Table includes exact question wording.		

Table 3-6: Retrospective Judgment on the Tax Cuts		
Table includes exact question wording.		

Table 3-7: Regression Results		
Analytic Output (Question wording in Figure 3-12)		

Table 3-8: Perceived Feasibility of Having It All		
Do you think it's possible or not possible to preserve programs like Social Security and Medicare and cut income taxes at the same time? (947)	May 10-13, 2000	CBS
Do you think it's possible or not possible to preserve programs like Social Security and Medicare and cut income taxes at the same time? (954)	Jul 13-16, 2000	CBS
Do you think it's possible or not possible to preserve programs like Social Security and Medicare and cut income taxes at the same time? (1124)	Feb 10-12, 2001	CBS
Do you think (George W.) Bush would be able to keep the federal budget balanced and cut income taxes at the same time, or not? (1007)	Jan 13-16, 2000	ABC
Do you think Bush would be able to keep the federal budget balanced and cut income taxes at the same time, or not? (1203)	Feb 24-27, 2000	ABC
Do you think (George W.) Bush would be able to keep the federal budget balanced and cut income taxes at the same time, or not? (1228)	Jul 20-23, 2000	ABC
We're interested in people's views on the accuracy of recent projections about the size of the federal budget surplus--about 6 trillion dollars over the next 10 years. Do you feel it is pretty safe to rely on these projections in making decisions about government spending and tax policy, or do you think there is a good chance that the surplus will be a lot lower than has been projected? (923)	Aug 24-25, 2000	Newsweek

We're interested in people's views on the accuracy of recent projections about the size of the federal budget surplus-- about 6 trillion dollars over the next 10 years. Do you feel it is pretty safe to rely on these projections in making decisions about government spending and tax policy, or do you think there is a good chance that the surplus will be a lot lower than has been projected? (1000)	Feb 8-9, 2001	Newsweek
We're interested in people's views on the accuracy of recent projections about the size of the federal budget surplus-- about 6 trillion dollars over the next 10 years. Do you feel it is pretty safe to rely on these projections in making decisions about government spending and tax policy, or do you think there is a good chance that the surplus will be a lot lower than has been projected? (1004)	Mar 15-16, 2001	Newsweek

Text References		
If George W. Bush is elected President (in 2000), do you think the federal income taxes you personally pay will be cut, raised, or stay about the same?	Sept 15-17, 2000	CNN
If Al Gore is elected President, do you think the federal income taxes you personally pay will be cut, raised, or stay about the same?	Sept 15-17, 2000	CNN
Do you think the tax cuts George W. Bush is proposing apply to you personally, or not?	Sept 15-17, 2000	CNN
Do you think the tax cuts Al Gore is proposing apply to you personally, or not?	Sept 15-17, 2000	CNN

APPENDIX B: Coding for Polling Questions

Note that all codes for the polling section are dichotomous.

Amount	Does the question reference the amount of the tax cut, e.g., the total cost of it (not the amount refunded to individuals)?
Fairness	Does question ask who benefits most from tax cuts (rich/poor/all, etc) or whether policy is fair in general or fair to a particular group?
Economic Health	Does the question reference the economy in a way that implies that taxes are an economic issue or that tax policy might have some impact on the economy? (Can include use of terms such as recession, stock market, job growth, etc., rather than economy per se.) Do <i>not</i> use when the term “economy” is used but the inference of a relationship between tax policy and the economy is not present...for example in questions about the most important problem facing the nation, when the “economy” is listed as an issue distinct from “taxes.”
Effective as economic policy	Does question ask respondent to judge the effectiveness of a tax policy, either prospectively or retrospectively?
Stimulus	Does the question include a reference to tax cuts/policy as “stimulus” or “stimulat(ing) the economy” or “boost(ing)” the economy? Must include the term “stimulus” or “boost.”
Electoral	Does question reference how important some issue is to respondent's <i>vote</i> , or ask respondent to choose <i>between candidates</i> on the basis of their position on taxes?
Horserace	Does question reference candidates for election in an evaluative way, ask respondent which candidate's tax position is preferred (regardless of who they would vote for), ask the respondent to “rate” a candidate, a president, or a political party on the issue of taxes or ask the respondent if they know where a particular candidate or party stands of the issue of taxes.
Budget surplus	Does question include a reference to the budget surplus?
Soc Sec/Medicare	Are one of these programs mentioned by name or is prescription drug coverage mentioned??
Katrina/Iraq	Is either war in Iraq or Katrina mentioned?
Deficit/debt	Does question include reference to the national debt or the national deficit?
Agenda setting	Does question ask respondent which of many (economic) issues is the most important? Does it ask respondent to rate a specific issue in terms of importance or priority?
Alternate spend	Does question ask respondent to consider some type of tradeoff, either between spending on Social Security, Medicare, war, New Orleans rebuilding, or other programs and tax cuts? Note, question might ask this directly or as “bundled” response options. Do not use for tax cut/deficit tradeoffs in the absence of program spending alternatives.
Feasibility	Is respondent asked to rate the likelihood of something happening or its feasibility? (Not will it work or be effective.)
Awareness/attention/knowledge	Does question ask respondent how aware s/he is about a tax policy or position? How much attention they pay to it? Does question test respondent's knowledge of taxes or of politician's position on taxes?
Personal impact	Is respondent asked to assess the impact of tax policy on him/herself or his/her family?

Estate tax	Does the question reference the estate tax or the inheritance tax, either by name or in description?
Thumbs up/down	Is the question a direct thumbs up or thumbs down policy question. That is to say, does it ask respondents to approve/disapprove, favor/oppose, agree/disagree or judge a particular tax policy to be a good idea/bad idea? (Do not use if approval is conditional, e.g., Would you approve with something if it did something?)
Choices	Is there more than one choice of a tax cut plan for respondents to choose from? (Use to indicate presence of a choice of tax cut plans, not choice of broader policy direction, or choice of how to use surplus, unless that choice encompasses details of a tax plan within it.)
Detail	Is there some description of a tax plan, per se, other than "tax cuts" or (Bush's/Kerry's/Gore's etc.) tax cuts or the cost of the tax cut amount? Detail can include timing of cuts but not whether they should be implemented or not, cancelled or not, rescinded or not. Also, do not use for detail of economic plan or surplus plan unless details of a tax plan are included under that umbrella.
The following codes are contingent upon there being some detail about the tax cuts in the question.	
trigger	Does the question reference the idea of a trigger, which could stop the implementation of the tax cuts should the surplus not materialize?
marriage	Does the question reference the reduction or elimination of the marriage penalty?
child	Does the question reference increases in the child tax credit?
Estate tax trigger	Does the question include amounts at which the estate tax kicks in?
Permanent	Does the question reference making the tax cuts permanent?
Flat or consumption tax	Does the question reference or describe the flat tax or the consumption tax?
Payroll tax	Does the question reference or describe the payroll tax?
Dividend or capital gains	Does the question reference or describe elimination of or reduction in either the tax on dividends or the tax on capital gains?
Rebate	Does the question reference tax rebates or the government sending checks to tax payers?
Business taxes	Does the question reference reducing taxes on businesses?
Size of tax	Does the question reference the size of the competing tax alternatives? (E.g., does it compare the price tag of two alternative tax cuts or does it reference alternatives as "larger" and "smaller," "big" and little," etc.? (Do <u>not</u> use when question includes cost of single tax cut proposal, such as "Do you favor or oppose Bush's \$1.6 trillion dollar tax cut?")
Targeted	Does question reference or describe targeted tax cuts as an alternative to across-the-board tax cuts?
Timing	Does the question reference the timing of the tax cuts, that is to say, does it ask about accelerating them, delaying them, etc.

APPENDIX C: Complete List of Network Surveys with Tax Related

Questions, 2000 to 2005

ABC/Washington Post

(In House Polling)

Jan 13-16, 2000

Feb 3-6, 2000

Feb 24-27, 2000

Mar 9-11, 2000

Mar 30-Apr 2, 2000

July 20-23, 2000

Aug 18-20, 2000

Aug 23-27, 2000

Sept 4-6, 2000)

Sept 28-Oct 1, 2000

Oct 6-9, 2000

Oct 12-15, 2000

Oct 24-26, 2000

Oct 29-31, 2000

Oct 30-Nov1, 2000

Jan 11-15, 2001

Feb 21-25, 2001

Mar 22-25, 2001

Apr 4-8, 2001

Apr 19-22, 2001

May 31-June 3, 2001

July 26-30, 2001

Sept 6-9, 2001

Jan 17-20, 2002

Jan 24-27, 2002

Apr 10-14, 2002

Apr 24-28, 2002

July 11-15, 2002

Sept 23-26, 2002

Dec 12-15, 2002

Jan 2-5, 2003

Jan 16-20, 2003

Jan 30 – Feb 1, 2003

Mar 27, 2003

Apr 27-30, 2003

July 23-27, 2003

Sept 10-13, 2003

Sept 26-29, 2003

Oct 9-13, 2003

Oct 26-29, 2003

Dec 18-21, 2003

Jan 15-18, 2004

Mar 4-7, 2004

Apr 15-18, 2004

June 17-20, 2004

July 22-25, 2004

July 30-Aug 1, 2004

Aug 26-29, 2004

Sept 6-8, 2004

Oct 3-5, 2004

Oct 14-17, 2004

Jan 12-16, 2005

Mar 10-13, 2005

Sept 8-11, 2005

Oct 30-Nov 2, 2005

CBS News and CBS News/New York Times

*(In House Polling except for * which is Intersurvey)*

Jan 27, 2000*
Feb 12-14, 2000
May 10-13, 2000
July 13-16, 2000
July 20-23, 2000
Sept 9-11, 2000
Sept 27-Oct 1, 2000
Oct 6-9, 2000
Dec 14-16, 2000
Jan 15-17, 2001
Feb 10-12, 2001
Mar 8-12, 2001
Apr 4-5, 2001
Apr 23-25, 2001
June 14-18, 2001
Aug 28-31, 2001
Oct 25-28, 2001
Jan 15-17, 2002
Jan 21-24, 2002
Jan 29, 2002
Feb 24-26, 2002
Nov 2-4, 2002
Nov 20-24, 2002
Aug 11-12, 2003
Aug 26-28, 2003
Sept 15-16, 2003

Jan 4-6, 2003
Jan 19-22, 2003
Apr 26-27, 2003
May 9-12, 2003
May 27-28, 2003
July 13-27, 2003
Sept 28-Oct 1, 2003
Dec 10-13, 2003
Dec 14-15, 2003
Jan 12-15, 2004
Jan 20, 2004
Feb 12-15, 2004
Mar 10-14, 2004
Apr 23-27, 2004
Aug 15-18, 2004
Sept 12-16, 2004
Oct 9-11, 2004
Oct 14-15, 2004
Nov 18-21, 2004
Jan 14-18, 2005
Feb 2, 2005
Feb 24-28, 2005
Apr 13-16, 2005
May 20-24, 2005
June 10-15, 2005
Sept 9-13, 2005
Oct 3-5, 2005

NBC/Wall Street Journal

(Conducted by Hart Teeter through June of 2004; then by Hart and McInturff companies from August 2004 on)

Jan 25-26, 2000
Mar 2-5, 2000
Mar 8, 2000
Apr 29- May 1, 2000
June 14-18, 2000
July 27-28, 2000
Aug 10-11, 2000
Sept 7-10, 2000
Oct 13-15, 2000
Dec 7-10, 2000
Jan 13-15, 2001
Mar 1-4, 2001
Apr 21-23, 2001
June 23-25, 2001
Sept 15-16, 2001
Nov 9-11, 2001
Dec 8-10, 2001
Jan 18-21, 2002
Apr 5-7, 2002
June 9-10, 2002
July 19-21, 2002
Sept 3-5, 2002
Oct 18-21, 2002
Dec 7-9, 2002

Jan 19-21, 2003
Mar 29-30, 2003
Apr 12-13, 2003
May 17-19, 2003
July 26-28, 2003
Sept 20-22, 2003
Nov 8-10, 2003
Jan 10-12, 2004
Mar 6-8, 2004
May 1-3, 2004
June 25-28, 2004
Aug 23-25, 2004
Sept 17-19, 2004
Oct 16-18, 2004
Dec 9-13, 2004
Jan 13-17, 2005
Mar 31-Apr 3, 2005
May 12-16, 2005
July 8-11, 2005
Sept 9-12, 2005
Oct 8-10, 2005
Nov 4-7, 2005
Dec 9-12, 2005

CNN/Time Magazine

(Conducted by Yankelovich Partners)

Jan 5-6, 2000
Jan 12-13, 2000
Feb 2-3, 2000
Mar 8-9, 2000
June 14-15, 2000
July 26-27, 2000
Sept 6-7, 2000
Oct 4-5, 2000
Oct 12-13, 2000
Oct 25-26, 2000
Feb 7-8, 2001

(Conducted by Harris Interactive)

Mar 21-22, 2001
May 23-24, 2001
July 17-18, 2001
Dec 19-20, 2001
Jan 23-24, 2002
July 10-11, 2002
Jan 15-16, 2003
Feb 6, 2003
May 21-22, 2003
May 12-13, 2004

CNN/USA Today

(Conducted by Gallup)

Jan 13-16, 2000

Jan 17-19, 2000

Mar 10-12, 2000

Apr 7-9, 2000

Apr 28-30, 2000

May 23-24, 2000

June 6-7, 2000

June 22-25, 2000

July 25-26, 2000

Aug 4-5, 2000

Aug 18-19, 2000

Sept 11-13, 2000

Sept 15-17, 2000

Oct 6-8, 2000

Oct 23-25, 2000

Jan 5-7, 2001

Jan 15-16, 2001

Feb 9-11, 2001

Feb 27, 2001

Mar 8-11, 2001

Mar 14, 2001

Apr 20-22, 2001

May 18-20, 2001

July 10-11, 2001

Aug 3-5, 2001

Aug 10-12, 2001

Sept 14-15, 2001

Oct 5-6, 2001

Nov 2-4, 2001

Nov 25-26, 2001

Jan 11-14, 2002

Jan 25-27, 2002

Feb 8-10, 2002

Mar 22-24, 2002

Apr 5-7, 2002

May 28-29, 2002

May 30-Jun 1, 2003

Sept 20-22, 2002

Nov 8-10, 2002

Jan 3-5, 2003

Jan 10-12, 2003

Jan 28, 2003

Jan 31, Feb 2, 2003

Feb 7-9, 2003

March 29-30, 2003

Apr 22-23, 2003

May 30, June 1, 2003

June 27-29, 2003

Aug 25-26, 2003

Sept 8-10, 2003

Oct 24-26, 2003

Nov 14-16, 2003

Jan 2-5, 2004

Jan 9-11, 2004

Jan 20, 2004

Jan 29-Feb 1, 2004

Feb 6-8, 2004

Mar 5-7, 2004

Mar 26-28, 2004

June 21-23, 2004

July 19-21, 2004

July 30-Aug 1, 2004

Aug 23-25, 2004

Oct 9-10, 2004

Oct 13, 2004

Oct 14-16, 2004

Dec 17-19, 2004

Jan 7-9, 2005

Jan 14-15, 2005

Feb 2, 2005.

Feb 4-6, 2005

Feb 25-27, 2005

Mar 18-20, 2005

Apr 1-2, 2005

Apr 29-May 1, 2005

June 24-26, 2005

Sept 16-18, 2005

Oct 21-23, 2005

Dec 9-11, 2005

Fox News Network

Jan 12-13, 2000	Oct 22-23, 2002
Jan 26-27, 2000	Dec 17-18, 2002
Feb 9-10, 2000	Jan 14-15, 2003
Mar 8-9, 2000	Jan 29-30, 2003
Mar 22-23, 2000	Mar 11-12, 2003
May 10-11, 2000	Apr 22-23, 2003
July 12-13, 2000	May 6-7, 2003
July 26-27, 2000	May 20-21, 2003
Aug 9 – 10, 2000	June 3-4, 2003
Sept 6-7, 2000	June 17-18, 2003
Sept 20-21, 2000	Sept 9-10, 2003
Oct 4-5, 2000	Sept 23-24, 2003
Nov 1-2, 2000	Oct 14-15, 2003
Jan 10-11, 2001	Dec 3-4, 2003
Feb 7-8, 2001	Jan 7-8, 2004
Feb 21-22, 2001	Jan 21-22, 2004
Mar 14-15, 2001	Feb 4-5, 2004
Mar 28-29, 2001	Feb 18-19, 2004
Apr 18-19, 2001	Apr 6-7, 2004
June 6-7, 2001	May 4-5, 2004
July 11-12, 2001	June 8-9, 2004
July 25-26, 2001	June 22-23, 2004
Aug 22-23, 2001	Aug 3-4, 2004
Oct 17-18, 2001	Sept 7-8, 2004
Nov 14-15, 2001	Sept 21-22, 2004
Dec 12-13, 2001	Oct 17-18, 2004
Jan 9-10, 2002	Oct 27-28, 2004
Feb 26-27, 2002	Oct 30-31, 2004
Apr 2-3, 2002	Jan 11-12, 2005
Aug 6-7, 2002	Mar 29-30, 2005
Oct 8-9, 2002	Sept 27-28, 2005

Voter News Service and National Election Pool Surveys

Nov 7, 2000
Nov 5, 2002
Nov 2, 2004*

*National Election Pool Conducted by Edison Media Research and Mitofsky International.

APPENDIX D: ANES Question Wording

(ANES Variable Number references)

For recoding and scaling information, see Methods section in Chapter 4.

TAX POLICY PREFERENCE

- (V043148/49) As you may recall, President Bush signed a big tax cut a few years ago. Did you FAVOR or OPPOSE the tax cut, or is this something you haven't thought about? //Did you [favor/oppose] the tax cut STRONGLY or NOT STRONGLY?

POLITICAL KNOWLEDGE

- (V045089) Do you happen to know which party had the most members in the House of Representatives in Washington BEFORE the election (this/last) month?
- (V045090) Do you happen to know which party had the most members in the U.S. Senate BEFORE the election (this/last) month?
- Now we have a set of questions concerning various public figures. We want to see how much information about them gets out to the public from television, newspapers and the like. The first name is...Dennis Hastert (V045162), Dick Cheney (V045163), Tony Blair (V045164), William Rehnquist (V045065). What job or political office does he NOW hold?
- In politics people sometimes talk of left and right. Where would you place (Bush V045263) (Kerry V045264) on a scale from 0 to 10 where 0 means the left and 10 means the right? (Responses for Bush and Kerry were compared with a correct response being defined as placing Bush at least one point to the right of Kerry.)

SELF-INTEREST

- Marital status (V043251). Are you married now and living with your (husband/wife) -- or are you widowed, divorced, separated, or have you never married? Recoded to married now=1; else=0.
- Children (V041103). Number of children from household listing; recoded to none/absent=0; present in household=1.
- Household income (V043293x). Please look at page 16 of the booklet. Please look at the booklet and tell me the letter of the income group that includes the income of all members of your family living here in 2003 before taxes. This figure should include salaries, wages, pensions, dividends, interest, and all other income. None or less than \$2,999; \$3,000 -\$4,999; \$5,000 -\$6,999; \$7,000 -\$8,999; \$9,000 - \$10,999; \$11,000-\$12,999; \$13,000-\$14,999; \$15,000-\$16,999; \$17,000-\$19,999;\$20,000-\$21,999; \$22,000-\$24,999; \$25,000-\$29,999; \$30,000-\$34,999; \$35,000-\$39,999; \$40,000-\$44,999; \$45,000-\$49,999; \$50,000-\$59,999; \$60,000-\$69,999; \$70,000-\$79,999; \$80,000-\$89,999; \$90,000-\$104,999; \$105,000-\$119,000; \$120,000 and over.

- Stock ownership (V043065). Do you personally, or jointly with a spouse, have any MONEY INVESTED IN THE STOCK MARKET right now --either in an individual stock or in a mutual fund? Yes / No
- Medical treatment delay (V043066) In the past year did you (or anyone in your family living here) put off medical or dental treatment because you didn't have the money? Yes No
- Household economy (V043061) We are interested in how people are getting along financially these days. Would you say that you (and your family living here) are BETTER off or WORSE off than you were a year ago? MUCH [better/worse] or SOMEWHAT [better/worse]?
- Age (seniors) (V043249a). What is the month, day and year of your birth? (Converted to age in years.) Recoded to 1 (65+) 0 (<65).
- Race (V043299) What racial or ethnic group or groups best describes you? Recoded to Black/African American=1; else=0.
- Gender (V043411) Interviewer Observation. Recoded to female (1); male (0).

PARTY IDENTIFICATION

- (V043116) Generally speaking, do you usually think of yourself as a REPUBLICAN, a DEMOCRAT, an INDEPENDENT, or what? (*IF RESPONDENT CONSIDERS SELF A DEMOCRAT/REPUBLICAN, ASK:*) Would you call yourself a STRONG [Democrat/Republican] or a NOT VERY STRONG [Democrat/Republican]? (*IF R'S PARTY PREFERENCE IS INDEPENDENT, NO PREFERENCE, OTHER, or DON'T KNOW, ASK:*) Do you think of yourself as CLOSER to the Republican Party or to the Democratic party?

POLITICAL IDEOLOGY

- (V043085) Where would you place YOURSELF on this scale, or haven't you thought much about this? Extremely liberal=1; Liberal=2; Slightly liberal=3; Moderate; middle of the road=4; Slightly conservative=5; Conservative=6; Extremely conservative=7.

GOVERNMENT TRUST

- (V045197) How much of the time do you think you can trust the government in Washington to do what is right? Just about always, most of the time, or only some of the time? Never (volunteered).
- (V045198) Would you say the government is pretty much (recoded to) RUN BY A FEW BIG INTERESTS looking out for themselves or that it is run for the BENEFIT OF ALL THE PEOPLE?
- (V045199) Do you think that people in government... WASTE A LOT of the money we pay in taxes, WASTE SOME of it, or DON'T WASTE VERY MUCH of it?
- (V045200) Do you think that... QUITE A FEW of the people running the government are crooked, NOT VERY MANY are, or do you think HARDLY ANY of them are crooked?

CULTURAL CONSERVATISM (Scale)

Now I am going to read several statements about society in general. After each one, I would like you to tell me how strongly you agree or disagree. The first statement is... Do you AGREE STRONGLY, AGREE SOMEWHAT, NEITHER AGREE NOR DISAGREE, DISAGREE SOMEWHAT, or DISAGREE STRONGLY with this statement?

- (V045190) The newer lifestyles are contributing to the breakdown of our society.
- (V045192) This country would have many fewer problems if there were more emphasis on traditional family ties.
- (V045206) It is much better for everyone involved if the man is the achiever outside the home and the woman takes care of the home and family.
- (V045132) There has been some discussion about abortion during recent years. Which one of the opinions on this page best agrees with your view? You can just tell me the number of the opinion you choose. By law, abortion should never be permitted. The law should permit abortion only in case of rape, incest, or when the woman's life is in danger. The law should permit abortion for reasons other than rape, incest, or danger to the woman's life, but only after the need for the abortion has been clearly established. By law, a woman should always be able to obtain an abortion as a matter of personal choice.

RACE RESENTMENT (Scale)

Now I'm going to read several more statements. After each one, I would like you to tell me how strongly you agree or disagree. The first statement is... Do you AGREE STRONGLY, AGREE SOMEWHAT, NEITHER AGREE NOR DISAGREE, DISAGREE SOMEWHAT, or DISAGREE STRONGLY with this statement?

- (V045193) Irish, Italians, Jewish and many other minorities overcame prejudice and worked their way up. Blacks should do the same without any special favors.
- (V045196) It's really a matter of some people not trying hard enough; if blacks would only try harder they could be just as well off as whites.
- (V045213) We have gone too far in pushing equal rights in this country.
- (V045215) This country would be better off if we worried less about how equal people are.

EVALUATIONS OF THE ECONOMY

- (V043097/098) Now thinking about the economy in the country as a whole, would you say that over the past year the nation's economy has gotten BETTER, stayed ABOUT THE SAME, or gotten WORSE? Gotten better Stayed about the same Gotten worse // (Would you say) MUCH [better/worse] or SOMEWHAT [better/worse]?
- (V043213/214) Would you say that compared to 2000, the nation's economy is BETTER, WORSE, or ABOUT THE SAME? // (Would you say) MUCH [better/worse] or SOMEWHAT [better/worse]?

SENSITIVITY TO DEFICIT

- (V045096) Do you favor an INCREASE IN THE FEDERAL BUDGET DEFICIT in order to INCREASE SPENDING on domestic programs like Medicare, education, and highways? Yes, favor; No, don't favor
- (V045097) Do you favor an INCREASE IN THE FEDERAL BUDGET DEFICIT in order to CUT THE TAXES PAID by ordinary Americans? Yes, favor; No, don't favor

SENSITIVITY TO SPENDING

- (V045110) Do you favor CUTS IN SPENDING on domestic programs like Medicare, education, and highways in order to CUT THE FEDERAL BUDGET DEFICIT? Yes, favor; No, don't favor
- (V045098) Do you favor CUTS IN SPENDING on domestic programs like Medicare, education and highways in order to CUT THE TAXES paid by ordinary Americans? Yes, favor; No, don't favor

BUSH THERMOMETER RATING

- (V045043) I'd like to get your feelings toward some of our political leaders and other people who are in the news these days. I'll read the name of a person and I'd like you to rate that person using something we call the feeling thermometer. Ratings between 50 degrees and 100 degrees mean that you feel favorable and warm toward the person. Ratings between 0 degrees and 50 degrees mean that you don't feel favorable toward the person and that you don't care too much for that person. You would rate the person at the 50 degree mark if you don't feel particularly warm or cold toward the person. If we come to a person whose name you don't recognize, you don't need to rate that person. Just tell me and we'll move on to the next one. (Looking at page 2 of the booklet) (How would you rate:) GEORGE W. BUSH

APPENDIX E: Coding Protocol

INTRODUCTION

Purpose: The purpose of the content analysis is to describe the coverage given to the Bush tax cuts between 2000 and 2005 by mainstream media, focusing on questions such as:

- how were the tax cuts framed in the media
- what types of claims were made in support of or in opposition to the taxes and how were they supported
- what types of facts were relayed by the media as context
- who was given voice by the media
- how was public opinion represented in the media and was it accurate.

In the final stage of the analysis, these will be converted to quantitative measures and used as time series data to predict changes in public opposition to the tax cuts (from polling data).

Documents for Coding: The documents to be coded are either transcripts from network news shows (including special coverage) or articles from print news sources. Each document has a unique id number (related to the random sample selection) as well as a PD (primary document) number. The unique id number is on each source document, whether you are working on line or off. The PD number is assigned by ATLAS.ti and will only appear on the document as viewed through Atlas's Hermeneutical Unit (HU). (All codes remain in the HU. The Microsoft documents remain 'clean' as Microsoft documents.)

Unit of Analysis: Note that there are two different units of analysis for coding purposes: the *news story* and *themes or arguments* within a story.

- *The news story* is often, though not always, the same as the Primary Document. (See "Deciding What Constitutes The News Story," below). Some code families summarize the entire news story, for example 'article focus,' 'primary frame,' 'type of reporting,' 'news source' etc.. *In these cases, each PD should have one and only one code from a code family.* News story level codes have prefixes u-z. (z₂, the prefix for *secondary* frames is the exception but it will be convenient to have those codes appear after the primary, or document-level frames, which have a z prefix.)

A theme or argument within an article or transcript is coded using the family of codes with prefixes before 'u'. These types of codes include 'truth claims,' 'evidence,' 'speakers,' 'code referenced,' etc. You might use multiple codes with these categories are none at all. For example, a story might include 3 speakers (in which case you will have 3 speaker codes and 3 comment codes) or it might include none (in which case you would have no codes from the speaker and comment families for that story).

Text to Code: What you actually code in Atlas is text which you have identified as relevant. You highlight what you think is relevant and these become "quotations" which

you then attach a “code” to. Reporting functions in Atlas then allow me to print, for example, all the quotations associated with a particular code, such as ‘truth claim/the tax cuts are working’. You will not need to use the reporting functions but it is important you define the quotations so that the rationale for code choice is clear.

Deciding What Constitutes “the news story”: While the sampling unit is a document, the analytic units, as mentioned above, are 1) the news story (for summary level codes) and 2) tax-relevant themes and arguments within the story. In many cases, the PD will be comprised of a single news story. In those cases, the PD = the story = the analytic unit. This holds whether the main focus of the story is tax-related (e.g., a piece on the fate of some tax legislation) or whether the main focus is something else (e.g., a feature story on the War in Iraq where tax cuts are mentioned only in reference war financing, which might be a minor part of the overall story). However, because different media sources have different indexing practices, the ‘story’ as an analytic unit will *not* always be the same as the PD. For example, CNN sometimes archives the entire transcript for a news show as one document (e.g., Aaron Brown). Fox will sometimes gang 2 or 3 consecutive news story in one document, using 4 or 5 documents to archive the entire show (e.g., Special Report with Brit Hume). (Mainline networks, on the other hand, tend to use a document per story but if one story is extremely short, they might attach it to an unrelated story which follows or precedes it for the purpose of archiving. For an example of the latter, see PD 284.)

Story Within Document: Where multiple stories or an entire program is archived in one document, the “story” is the relevant text that you identify within the document (including intros and headers). You will highlight this text and code the entire relevant text as ‘story is *within* document’ (see code family: relationship of coverage to document, below). You will then limit your word count and other coding to “the story” text, rather than the entire document. This means, for example, the “focus” code should be based on the story text, and will *not* be “multi-topic” just because the archivist put multiple stories on one document. Identifying stories within documents is often unambiguous, because the stories are “set off” by anchor segues, commercial breaks, or notes that a video clip begins or ends. Do not be overly narrow in identifying only the literal tax text as the story in cases where taxes are mentioned as part of a larger story. For example, in a story on the economy in which the tax cuts are mentioned, however briefly, the story is the text on the economy. Within that story, of course, your theme level coding will be quite minimal, as taxes were only briefly referenced.

Ambiguous Cases: Where the news programming is free flowing and bounces from topic to topic (for example, often on live press conference coverage, on the “pundit” shows, or on feature interviews), call the “story” the whole interview, program, press conference, etc.. Since the interviewee, press conference holder or talk show host often weaves from topic to topic but with demarcations that are ambiguous, these are legitimately “multi-topic” stories rather than discreet stories that happened to be archived in the same document. For example, note PD 6 (ABC’s Stephanopoulos interviews former President Clinton, who discusses Katrina, war in Iraq, war on terror, tax cuts and the deficit), where Clinton bounces around and connects deficits to taxes, so that it is difficult to say where

the “tax story” begins and ends. Compare this to PD 245 of PD 265, where there is a much cleaner break in topic.

Headliners: Use the code “*a/story is headliners*” for documents which are top or bottom of the news hour headline summaries. These headline summaries are generally archived under a title that is *show-* rather than story-related. That is, they will be recognizable because the title is likely to be “CBS Morning News,” “Recap of Morning News headlines” “Introduction to the 8:00 Hour” “News Headlines” or “Introduction.” (For example, see PD 16, ABC Morning Show.) The actual story the headline refers to is archived separately and may or may not be in our random sample. When the document is a headline summary, restrict word count to the tax-related headline and base the story content focus code on just the tax headline material. For emphasis codes, use “main focus, dominant, or integral” if the tax-related headline is the first headline; otherwise use “important, but not main or dominant focus,” unless the tax mention was “incidental to the coverage.” Note that some brief stories (particularly in the morning news) may *look like* headliners but have content-related titles and actually constitute the tax-related news in their entirety. If you are unclear about whether something *is* the story or is a *headliner for a story* not shown in that document, check with me and I will check the archives for that particular show and day.

Hyperlinks: Atlas allows you to link text that is separated by less relevant text in a document. This is an important function for this project as hyperlinks allow us to connect truth claims with evidence or public opinion claims with evidence.

Memos: Memos allow you to “take notes,” “ask questions,” and generally record thoughts that can be attached to a particular quotation (text selection), code, or pd. I can then review, for example, all quotations that have been coded “other” in a particular family of codes.

General Coding Structure: Atlas is designed for textual analysis and does not allow for variables, per se. However, through the use of “code families,” variables are constructed with each individual code representing a mutually exclusive variable level. Code families become important filters for summarizing and organizing data, but the coding process works at the code level and all codes are displayed in Atlas alphabetically. For coding ease, code families have been forced to appear together on the alphabetical code list (the ‘code manager’) through naming practices. For example, all truth claims categories begin with the prefix ‘c’. All network/ publications codes begin with the prefix ‘w,’ etc.

Process: It is your choice to work online exclusively or offline first/then online. However, you should following the reading/coding process outlined.

- On the first read of article/transcript, make note of what material is to be coded, both in its totality and specifics. That is, first decide if the document is the story

or if the story is a more restricted text within the document and code that accordingly, using the “Relationship of Story to Document” family of codes. Also use this reading to identify voices, claims, evidence, facts, trigger events, specific references to tax proposals/tax code, contextual data and other thematic material you feel is important. If the story is not primarily on taxes, there may be little to code. If, on the other hand, the main focus is taxes and it is a lengthy story, you will have lots of material to code. If you are working online, you can identify these passages through the use of open codes.

- On the *second read*, review for and code *thematic-level material* (everything that applies from codes before prefix ‘u’). This will include claims (public opinion or other types of claim, e.g. about the economy, effectiveness of taxes, etc.), evidence to support those claims, other contextual data included in the reporting, references to tax proposal content, projections based on the analysis of the impact of tax proposals, speakers on tax content (whether quoted, taped, or paraphrased), and the comments made or attributed to those speakers. Code all this thematic-level content first, carefully reviewing the categories and coding rules below.

If you have identified text that you think needs coding, but no pre-existing codes appear to fit, use the following guidelines.

- If the text fits a variable level concept or family code, but none of the individual level codes fits, use the code family ‘other’ option, if it exists. Then link the quotation to a ‘memo’ with any thoughts you have on fit with existing codes or suggested new codes. For example, you might identify a truth claim, but not see any specific codes that adequately characterize it. (Note, if no “other” option exists, use an open code.)
- If the text does not seem to fit any of the family codes but you feel it is an important text relative to the tax discussion, use an “open” code and attach it to a memo with your thoughts on why it is important.
 - For either of these options, make sure you have adequately captured the text in the quotation so that when I print a list of open codes or “other” codes, I will be able to evaluate your suggestions.
- On the *third read*, code the *document- or coverage-level variables* (codes v-z). Note that since these apply to the entire document, it may not always be obvious which text to link the codes to. Look for illustrative text, even if is also coded using other code families. For example, for the Party Wars frame, you might highlight text in which the anchor talks about “who’s winning” or a “battle breaking out over taxes on the floor of the Senate.”
- Finally, review the document a *fourth time*, using the *Coding Checklist* to ensure you have coded everything.

CODE FAMILY: RELATIONSHIP OF STORY TO DOCUMENT

- 1 Code: *a/1 story equals document*
 - Use for cases where bulk of text is a single story (even if tax relevant text is minor part of story) or for multi-topic coverage that is difficult to disentangle, for example a feature interview, a pundit show that bounces from topic to topic, etc.
- 2 Code: *a/2 story is headlines*
 - Use for headlines, intro's, summaries, or "up next" teasers that include the tax reference.
- 3 Code: *a/3 story is within document*
 - Use for cases where discreet and unrelated stories have been archived together in one document or text is free flowing and bounces from topic to topic. If this code is used, you should count the restricted text (relevant coverage within the document) for Word Count and for other coding. Note that if there is a tax story which is followed by "up later in the show" headlines, use this code and highlight the relevant tax story. Use headlines only if tax material is the headline, teaser, etc.

CODE FAMILY: MORAL TRUTH CLAIMS (1-3)

Moral Truth Claims are claims about what is right or wrong, fair or unfair. These claims must be explicit however. Not enough to say that tax proposal redistributes by giving money back to wealthy from poor but must also say that that is unfair or wrong. Note that these are fairly blunt, with only two categories, one that supports tax cuts and one that opposes them.

- 1 Code: *c2/moral claims/01 pro tax cut*
 - "Any claim that contemporary taxes were not fair, were immoral, or 'not right'.
- 2 Code: *c2/moral claims/02 in opposition to tax cut*
 - "Any claim that tax cut proposals/reform are not fair, immoral, or 'not right'.
- 3 Code: *c2/moral claim/03 other/neutral*

CODE FAMILY: TRUTH CLAIMS

Claims are 'truth claims' or statements that should not be taken at face value but that would require support if we are to believe them. For example, 'the economy is strong' is a truth claim. One might believe it or not, but presenting evidence of the economy's strength (decreasing unemployment, stock market performance, etc.) should improve the likelihood that the truth claim is believed (notwithstanding variable quality of evidence). On the other hand, 'the House passed legislation today that would gradually reduce the

estate tax until the year 2010 when it would be eliminated for one year....’ is not a truth claim. It is an observable, easily verified fact that, in the context of mainstream network news, there is no reason to doubt.

Truth claims can take the form of causal attribution—for example, ‘the tax cuts have stimulated the economy and created new jobs.’

Code all truth claims whether or not evidence is provided to support them.

Categories that might look like truth claims but have separate categories are:

- public opinion claims (e.g., the public supports this or thinks that) (see below)
- specific tax policy proposal projections that are analytically based (e.g., number of people getting rebates, subject to estate tax, estimated shift in tax burden based on legislation passed, etc.) (see below)

Truth Claim Codes (1-24)

- 1 Code: *c/claim/01 tax cuts HAVE (or will) work(ed)/stimulate(d) economy*
 - "Claim that tax cuts have worked and stimulated the economy, created jobs, etc. Can be expressed in past or future tense. A statement to the effect that tax cuts will reduce the deficit by creating jobs, also coded here."
- 2 Code: *c/claim/02 tax cuts will (have) NOT stimulate(d) the economy*
 - "This claim is that cutting taxes will NOT create new jobs, stimulate economy, etc. Also use for claims that economy is not much affected by tax *increases*."
- 3 Code: *c/claim/03 raising taxes will not hurt economy*
- 4 Code: *c/claim/04 tax cuts have (or will) drive(n) up deficit*
 - "This claim posits tax cuts as the source of or threat to the deficit."
- 5 Code: *c/claim/05 deficit threatens the economy*
 - "This claim is that the deficit will drag the economy down."
- 6 Code: *c/claim/06 the economy is poor or deteriorating*
 - "Claim that the economy is in bad shape or that it has gotten worse."
- 7 Code: *c/claim/07 the economy is strong or improving*
 - "Claim that the economy is strong or has improved or is ‘less bad’ than it would have been without tax cuts."
- 8 Code: *c/claims/08 deficit spending okay*
 - "Claim that deficit spending, under certain circumstances, is okay."
- 9 Code: *c/claim/09 market prefers Bush*
 - "A claim that the stock market prefers Bush to other candidates or Bush tax proposal to alternatives."
- 10 Code: *c/claim/10 reduced tax burden (share) for wealthy*
 - "Claim that tax cuts shift(ed) tax burden away from wealthy, e.g. a distributional effect claim. Note that if this claim comes from a documented report, it goes in the special category, reserved for tax proposal projections"
- 11 Code: *c/claim/11 rebate or tax cuts benefit the wealthy*

- "Claim that tax cuts or rebates were largest, in absolute dollars, for wealthiest Americans. Note if claim is one about distribution (tax burden, share of taxes, etc.) then code under c/claim/ distribution benefit for wealthy (above)."
- 12 Code: *c/claim/12 middle class hit hard by AMT or payroll taxes*
 - "Claim that middle class is hard hit by Alternative Minimum Tax or by payroll taxes (e.g., some tax that represents issue not addressed by tax cuts)."
- 13 Code: *c/claim/13 tax cuts benefited everyone*
 - "This claim is that everyone benefited from the tax cuts because everyone got rates reduced or eliminated or because there was something for everyone."
- 14 Code: *c/claim/14 estate tax burden on small biz, farms, etc*
 - "Claim that estate tax hurts or is a burden on small/family businesses or small/family farms, etc."
- 15 Code: *c/claim/15 media bias*
 - "A claim that the media are biased against Bush or Bush tax proposals or that media exaggerate problems with the economy."
- 16 Code: *c/claims/16 Bush did what he said he was going to do*
 - Use this claim for references to Bush having been successful at fulfilling his campaign pledge to lower taxes.
- 17 Code: *c/claims/17 other*
 - Use this for truth claims that are not public opinion based and do not fall into one of the above categories.
- 18 Code: *c/claim/18 claim about political part*
- 19 Code: *c/claim/ 19 environment changed since tax cuts/need to reevaluate*
- 20 Code: *c/claim/ 20 tax cuts targeted at lower income people OR faster, broader cuts would stimulate economy*
- 21 Code: *c/claim/ 21 tax cuts will not benefit the poor*
- 22 Code: *c/claim/ 22 tax cuts threaten Social Security, Medicare*
- 23 Code: *c/claim/ 23 rescinding tax cuts will hurt small businesses*
- 24 Code: *c/claim 24 spending is what drives the deficit*
- 25 Code: *c/claim 25 talk of economic decline causes one*

CODE FAMILY: PUBLIC OPINION CLAIMS (1-9)

These are claims about where the public stands on tax-related issues.

- 1 Code: *c3/po claim /01 people support the Bush tax cuts*
 - Claim that the public supports the Bush tax cuts.
- 2 Code: *c3/po claim /02 people oppose the Bush tax cuts*
 - Claim that public opinion is against the Bush tax cuts.
- 3 Code: *c3/po claim /03 people believe cuts benefit the rich*
 - Claim that the public believes that tax cuts will benefit the rich.
- 4 Code: *c3/po claim /04 particular part of tax cuts are popular*

- Claim that particular aspects of the cuts are popular (e.g., child care credits) or most popular."
- 5 Code: *c3/po claim/05 tax cuts are a big issue with public*
 - Claim that the tax cuts are an important issue for the public.
- 6 Code: *c3/po claim/06 voters are driven by self interest/\$\$*
 - Claim that voters tax policy preferences are driven by self interest.
- 7 Code: *c3/po claim/07 industry/special interests have too much influence*
 - Use for claims that the policy process has been influenced too much by special interests.
- 8 Code: *c3/po claim/08 other*
 - A public opinion claim that does not fall into one of the above.
- 9 Code: *c3/po claim/09 people pessimistic about the economy.*
 - A claim that the public feels the economy is doing poorly.
- 10 Code: *c3/po claim/10 opinion about leadership or credibility of leadership*
 - A claim about what people believe about leadership or whether someone's leadership has credibility.
- 11 Code: *c3/po claim/11 people are divided on tax cuts.*
 - A claim that the public is divided about the tax cuts.

CODE FAMILY: CONTEXTUAL FACTS (1-3)

We are interested in how the media uses facts to contextualize tax issues. The purpose of these codes is to capture text that will help us understand how reporters use facts to contextualize tax issues and educate the public. Use to highlight any factual material (facts, figures, historical information, empirical observations) that is offered as background, but is not offered as evidence for a truth claim. Contextual data could include, for example, an historical overview of tax rates; a current comparative view of tax rates (e.g., compared to other industrialized countries); historical trends on income inequality, etc., data to help illustrate the magnitude of the tax cuts, etc. Also, note there are codes to use when either Katrina or Iraq are mentioned in the context of tax news coverage. Some stories may have no contextual data.

Code: cxt/01 contextual data

Code: cxt/02 mentions Katrina

Code : cxt/03 mentions Iraq

CODE FAMILY: EVIDENCE (1-18)

Use these codes for evidence presented to support a truth claim or public opinion claim. Evidence can take many forms, including analyses, general economic indicators, electoral results or expert opinion. Code the type of evidence presented in article/transcript, regardless of how strong or weak you think it is. Note that there is a category for “no

evidence.” *Therefore, every claim (truth, public opinion or moral) should have at least one evidence code (or more). ALWAYS link, via hyper-links, the supporting evidence to the claim.*

Sometimes factual data will be presented as context for reporting but will not be used to specifically support a truth claim. In that case use code family: DATA/CONTEXTUAL.

- 1 Code: *evidence/01 non gov't experts*
 - Use this code when evidence provided is opinion of a nonpartisan expert who is named, such as an academic or an economist, that is not part of government. (Note separate codes for political leader's opinion, govt experts, Fed/CBO and general invocation of “experts”.)
- 2 Code: *evidence/02 general invocation of “experts”*
 - Use when “experts” are invoked in general way, without naming them.
- 3 Code: *evidence/03 unattributed data*
 - Use this when claim is supported by data that is unattributed.
- 4 Code: *evidence/04 stock market or corporate earnings*
 - Use this when stock market or corporate performance is used as evidence or proof of an assertion, such as the economy improving, the market preferring a candidate, etc.
- 5 Code: *evidence/05 job growth/(un)employment*
 - Use this when the number of jobs created (or lost) or the unemployment rate is cited as evidence.
- 6 Code: *evidence/06 other economic indicators (not stock market or job growth)*
 - Use this code when any other economic indicators (other than market/jobs which have their own codes) are used to support a claim.
- 7 Code: *evidence/07 electoral results*
 - Use this when the outcome of an election is used as support for a claim, for example, people support the tax cuts because Bush won the election.
- 8 Code: *evidence/08 polling results*
 - Use when survey results are used to support a truth or public opinion claim.
- 9 Code: *evidence/09 man in street*
 - Use when interview or quote from “common person” with no apparent stake in tax issue is used to support or illustrate a truth claim or a public opinion claim.
- 10 Code: *evidence/10 population data*
 - Use when population data is used to support the claim.
- 11 Code: *evidence/11 historical record*
 - Use this code when a speaker refers to an historical trend or events in history to support a truth claim.
- 12 Code: *evidence/12 gov't/admin sources (OMB, Treasury, econ advisors, etc.)*
 - Use when claim is supported by an expert or nonelected official from within government, such as the OMB, the Treasury, or the presidents' economic advisors. Note separate codes for quasi-independent government agencies---the Fed and the CBO and for political leaders' (e.g., elected) opinions.

- 13 Code: *evidence/13 Fed Reserve/Greenspan or CBO*
➤ Use when Greenspan, the Fed or the CBO is invoked. (Note, if Greenspan is actually speaking, this would be coded under “speaker” codes.)
- 14 Code: *evidence/14 political leader’s opinion*
➤ Use this code when the evidence is the opinion of an elected office holder.
- 15 Code: *evidence/ 15 logic/reasoning*
➤ Use when in support of truth claim, speaker appeals to reason and has no other evidence.
- 16 Code: *evidence/ 16 behavioral evidence*
➤ Use when evidence provided is how people act.
- 17 Code: *evidence/ 17 other*
➤ Use when evidence is offered in support of a claim but the evidence does not fit any of the above categories.
- 18 Code: *evidence/ 18/none*
➤ Use this code when no evidence is presented. Attach to claim text.

CODE FAMILY: TAX PROPOSAL PROJECTIONS (1-7)

We want to capture every time the media reported on a specific projected outcome of the tax cuts. Note that these might also be coded as evidence for truth claims or they might be the primary focus of the news coverage (release of a report, for example), but the point here is to capture all references to analytically derived projections of how people or the budget will be affected by the tax cut legislation. Use this category only for *projections* (estimates of what *will* happen); not for arguments about what has happened or speculative arguments. Thus, if the CBO, an advocacy group, The White House etc., releases a report which estimates the number of Americans affected by a proposed tax policy change, use these codes. Projection can be an average (e.g., Americans will receive an average rebate of \$xxxx); a distributional effect (e.g., the cumulative effect of the tax cuts will be shift the tax burden from the top 10% of earners to the middle 20%); or a total \$ amount (the President's proposal is expected to cost \$1.3 trillion over the next ten years). The effect projected can be on people, states, or the deficit, but the 'cause' of the projection must be changes to the tax code.

- 1 Code: *projection /01 # of people affected or averages*
 - Use this code when an estimate is provided of the number of people affected by a particular provision (e.g., rebates, child care credit, etc.) or when an average tax savings is estimated.
- 2 Code: *projection/02 distribution effect*
 - Use this for estimates of how the tax burden will shift, or specific projections of who will pay more (and how much) and who will pay less (and how much less). Do NOT use for vague comments about the rich paying less and the middle class paying more.
- 3 Code: *projection /03 challenge to cost of tax cut or effect on deficit*
 - Use this code when someone has made independent calculations of the costs of the tax cut or its impact on the deficit and is using that projection to challenge it.
- 4 Code: *projection /04 prototype examples*
 - Use this when someone is using or quoting prototypes to explain the impact the tax will have on people, for example, the typical family of four will save \$xxx.
- 5 Code: *projection /04 effect on specific subgroup of people*
 - Use this code when the effect of the tax code is being analyzed for a particular group of people, such as workers, small businesses, the middle class, etc.
- 6 Code: *projection /05 alternatives tax cuts would pay for*
 - Use this code when estimates of what else the tax cuts might have paid for are used.
- 7 Code: *projection /07 # of jobs created/revenue produced*
 - Use this when a specific number is used as an estimate of either the jobs that the tax legislation will create or the additional revenue it will produce (or lose).

CODE FAMILY: SPEAKER ID

This code should be used to highlight anyone given voice (i.e., any speaker) on tax and tax-related issues. Someone is a speaker if s/he is quoted, paraphrased, referenced or interviewed in the story. Do *not* include anchors, reporters, or show hosts. Be broad in your definition of tax-related (e.g., deficit, war financing, etc.). However, you do not have to code every speaker when the story focus is clearly on another topic.

- For example, in a story whose primary focus is Katrina, you should not code a ‘speaker’ such as an engineer talking about the structural integrity of the levees. You should, however, code a ‘speaker’ if they mention that rebuilding efforts are challenged by the tax cuts or the deficit.

Note that Bush, Clinton, Kerry, and Gore have their own codes. *For anyone else, make sure that the quotation you capture includes the speaker’s name and affiliation/title.* Comments are coded separately (see below).

- 1 Code: *s1/01 speaker/ Bush*
- 2 Code: *s1/02 speaker/ Clinton*
- 3 Code: *s1/03 speaker/ Gore*
- 4 Code: *s1/04 Speaker/ Kerry*
- 5 Code: *s1/05 speaker/other*

CODE FAMILY: SPEAKER’S COMMENT or POINT (1-4)

Use these codes to *link what the speaker says (or what s/he is quoted/paraphrased as saying) with the speaker’s id*. If the speaker makes several different points, code them separately but link them all to the same id code. If the speaker makes the same point several times, use hyperlink and the “continuation” code to string it together. These codes are quite general. It will be important however, to highlight the appropriate text as running a report on ‘comment pro’ for example should give me the *complete text* /rationale for a given speaker arguing in favor of the Bush cuts.

- 1 Code: *s2/ comment/01 pro Bush tax cut*
 - Use for any comments by speaker in support of the Bush tax cuts.
- 2 Code: *s2/ comment/02 opposition to Bush tax cut*
 - Use for any comments by speaker in opposition to the Bush tax cuts, including comments that favor alternative and more modest tax cut proposals put forth by members of Congress.
- 3 Code: *s2/comment/03 Bush tax cut neutral*
 - Use for any comments by speaker that appear to be neutral with respect to the tax cuts.
- 4 Code: *s2/comment/04 on pre-Bush tax cuts*
 - Use this code for comments about tax cuts that predated Bush’s proposals. (For example, Clinton had proposed a modest tax rebate before Bush.)

CODE FAMILY: SOURCE OF SPEAKER'S AUTHORITY (1-18)

These codes are pretty self explanatory. Code them to the text which identifies the speaker, even if that feels somewhat redundant.

- 1 Code: *s3/01 President*
- 2 Code: *s3/02 Presidential candidate*
- 3 Code: *s3/03 Bush administration (not Bush)*
- 4 Code: *s3/04 former Dem President/member of former Dem admin*
- 5 Code: *s3/05 former Rep President/member of former Rep admin*
- 6 *(none)*
- 7 Code: *s3/07 Clinton admin/not Clinton (contemporary)*
 - Use this to mark a reference to a member of the Clinton admin who was speaking at the time of the Clinton administration
- 8 Code: *s3/08 Republican Member of Congress*
 - Use for speakers who are Republican members of the Senate or House)
- 9 Code: *s3/09 Democratic Member of Congress*
 - Use for speakers who are Democratic members of the Senate or House)
- 10 Code: *s3/10 Greenspan*
- 11 Code: *s3/11 Other political leaders*
- 12 Code: *s3/12 academic (any field) or economist*
- 13 Code: *s3/13 Advocacy organization/think tank*
- 14 Code: *s3/14 Industry spokesperson*
- 15 Code: *s3 /15 man in street*
- 16 Code *s3/ 16 media commentator*
- 17 Code: *s3/ 17 former Rep member of Congress*
- 18 Code: *s3/ 18 former Dem member of Congress*
- 19 Code: *s3/ 19 President elect*

CODE FAMILY: TAX PROPOSAL/CODE REFERENCES (1-27)

These codes are to note which pieces of tax cut proposals or tax code are being discussed.

(Specific Taxes/ Tax Proposals)

- 1 Code: *tx/01 child tax credit*
 - Any reference to the child tax credit. (Was increased.)
- 2 Code: *tx/02 marriage penalty*
 - Any reference to marriage penalty / changes in tax liability for married couples, including discussion of marriage bonus.
- 3 Code *tx/03 tax rebates*
 - Any reference to tax rebates/refunds.
- 4 Code: *tx/04 accelerate cuts*
 - Any reference to accelerating the implementation timeline of tax cuts already passed.
- 5 Code: *tx/05 make tax cuts permanent*
 - Any reference to making the tax cuts permanent, beyond the 2011 sunset, at which point (dec 31, 2010) taxes revert to 2002 levels.

- 6 Code: *tx/06 extending tax cuts already passed*
 - Any reference to extending tax cuts already passed.
- 7 Code: *tx/07 payroll taxes*
 - Any references to payroll taxes, such as FICA or Social Security paycheck deductions. (Not general references to Social Security.)
- 8 Code: *tx/08 estate tax, reduce or eliminate (see also estate tax reform, below)*
 - Any reference to reducing or eliminating the estate tax (also called inheritance tax or death tax).
- 9 Code: *tx/09 estate tax reform (see also reduce/eliminate estate tax, above)*
 - Any reference to raising the trigger point at which the estate tax applies OR to protecting targeted populations (e.g., small businesses, family farms, etc.) from the estate tax.
- 10 Code *tx/10 corporate income tax*
 - Any references to corporate income tax rates.
- 11 Code *tx/11 reduce/eliminate taxes on dividend income*
 - Any reference to reducing or eliminating the tax on dividend income. Discussion may include reference to “double taxation.
- 12 Code *tx/12 reduce taxes on capital gains*
 - Any reference to reducing or eliminating taxes on capital gains.
- 13 Code *tx/13 depreciation of capital expenses*
 - Any references to accelerating depreciation schedules or increasing ceilings for depreciation costs of qualified property including some passenger automobiles. These may include references to first year bonus depreciations.
- 14 Code *tx/14 increasing expensing options*
 - Any references to changes which allow small businesses/individuals to expense, rather than capitalize, a qualified purchase and which increase the maximum expensing allowance for qualifying purchases.
- 15 Code *tx/15 AMT (Alternative Minimum Tax) or Payroll Taxes*
 - Any references to AMT or to payroll taxes.
- 16 Code *tx/16 state level taxes*
 - Use for any references to state-level taxes.
(General)
- 17 Code: *tx/17 tax cuts generic*
 - Nonspecific references to tax cuts, Bush tax cuts, etc,. Use ONLY when no more detailed references to tax proposals/codes are provided in the article. Thus, this code means that tax cuts were discussed ONLY in the most generic terms... “tax cuts.”
- 18 Code: *tx/18 cuts in marginal rates of federal income tax*
 - Any reference to reducing marginal tax rates or restructuring tax brackets.
- 19 Code: *tx /19 rescind tax cuts/targeted*
 - Any reference to partially rescinding the Bush tax cuts, including proposals to eliminate for targeted populations such as high income.”
- 20 Code: *tx /20 rescind tax cuts completely*
 - Any reference to completely rolling back or rescinding the Bush tax cuts or general references to rescinding tax cuts (e.g., not specific).
- 21 Code: *tx/21 more tax cuts*
 - Any generic references to making additional tax cuts (after initial cuts in June 2001).
- 22 Code: *tx/22 tax code reform*
 - None specific references to broader or more far reaching tax reform. These might include consumption tax, eliminating real estate deduction, or a flat tax.

- 23 Code: *tx/23 references to tax code features that predate Bush proposals*
 ➤ Use this code to reference any tax code details/proposals that predate the Bush tax plans that emerged from 2000 campaign.
- 24 Code: *tx/24 trigger mechanism*
 ➤ Use this code to refer to the “trigger” that some Senators wanted to write into the legislation that would slow down or stop additional cuts if the budget went into deficit.
- 25 Code: *tx/25 Democratic alternative to Bush proposal*
 ➤ Use this code to mark any references to tax cut proposals that were offered as alternatives to the Bush plan by the Democrats.
- 26 Code: *tx/26 Republican alternative to Bush proposal*
 ➤ Use this code to mark any references to tax cut proposals that were offered as alternatives to the Bush plan by the Republicans. Coverage of this was quite prominent in 2003 when some key Republicans broke rank and said the Bush cut was too big and threatened the deficit.
- 27 Code: *tx/27 EITC*
 ➤ Use to code any references to the Earned Income Tax Credit.
- 28 Code: *tx/28 other/Bush discourse*
 ➤ Use to code any references to other ideas in the Bush tax discourse not capture in other categories, for example, the flat tax.
- 29 Code: *tx/29 retroactive cuts*
 ➤ Use to capture discussion of making tax cuts retroactive.
- 30 Code: *tx/30 increase in contribution limits to IRAs, 401Ks, educational benefits*
 ➤ Use to capture elements of the Bush legislation which raised the ceilings on certain tax preferred savings accounts, such as IRAs, 401Ks, and 501 accounts

UNIT OF ANALYSIS: STORY

NEWS SOURCE (use only one)

Use these codes for networks, papers, etc.

- 1 Code: *u1/01 ABC*
 2 Code: *u1/02 CBS*
 3 Code: *u1/03 CNN*
 4 Code: *u1/04 Fox*
 5 Code: *u1/05 NBC*
 6 Code: *u1/06 Time*

DATE (use only one)

Code Dates in following format:

- 1 Code: *Date/ yyyy mm dd*
 - Note, always use 2 digits for month and 2 for day (e.g., 08). Each code will be unique unless the sample includes more than one news program for a particular day.

DAY PART (use only one)

Use these codes to indicate the type of news programming. For classification of CNN news shows, see grid below.

- 1 Code: *u3/01 evening news (weekday)*
 - Use for broadcast weekdays only.
- 2 Code: *u3/02 morning news (weekday)*
 - Use for broadcast weekdays only.
- 3 Code: *u3/03 weekend morning or evening or any day-off hour*
 - Use for weekend morning or evening news or for off hour news at any time (eg, 2 am).
- 4 Code: *u3/04 special*
 - Use for broadcast weekend news and special news reports/either talk show (as in 20/20, dateline, Chris Matthews, etc), special election coverage, state of the union, etc.
- 5 Code: *u3/05 radio*
 - Use for radio broadcasts. These were not part of definition but because of archiving practices a few of these were in sample.
 -

Time	CNN SHOWS	Code
5 am	CNN Daybreak CNN Ahead of the Curve	2 (morning news)
7 am	CNN American Morning with Paula Zahn Mornings with Paula Zahn CNN live at Daybreak	2 (morning news)
7 am (Sat)	CNN Saturday morning news CNN Saturday	3 (weekends or off hour)
8 am (Sun)	Sunday morning	3 (weekends or off hour)
9 am	CNN Morning News	2 (morning news)

	CNN Live This Morning	
10 am	On the Story CNN Live Today	3 (off hour)
11 am	CNN in the Money (also shown at 13:00	4 (special)
12:00	CNN Newsday	3 (off hour)
13:00	CNN Today Live From....	3 (weekends or off hour)
13:00 (Sat)	CNN in the Money	4 (special)
15:00	CNN Talk Back Live	4 (special)
16:00	CNN News Site CNN Sunday	3 (weekends or off hour)
17:00	Judy Woodruff's Inside Politics Inside Politics Wolf Blitzer Reports	1 (evening news)
17:30	Evans, Novack, Hunt and Shields	4 (special)
18:30	CNN Money Line News Hour	4 (special)
19:00	CNN Capitol Gang CNN Cross Fire	4 (special)
22:00	CNN Tonite	3 (off hour)

WORD COUNT (use only one)

If the story is the same as the document, use word count given by LexisNexis. If the story is "within document," or is headliners, count only text that is highlighted.

1 Code: u4/ up to 50.	9 Code: u4/ 1001 to 1500
2 Code: u4/ 51 to 100.	10 Code: u4/ 1501 to 2000
3 Code: u4/ 101 to 200.	11 Code: u4/ 2001 to 2500
4 Code: u4/ 201 to 300.	12 Code: u4/ 2501 to 3000
5 Code: u4/ 301 to 400.	13 Code: u4/ 3001 to 4000
6 Code: u4/ 401 to 500.	14 Code: u4/ 4001 to 5000
7 Code: u4/ 501 to 750	15 Code: u4/ 5001 plus
8 Code: u4/ 751 to 1000	

TRIGGER (1-15) (use only one)

Use to identify the specific event, report, incident, etc. that triggered the news coverage.
(*Announcement/ Report*)

- 1 Code: *v trigger /01 3rd party report or spokesperson*
 - Coverage tied to announcement, report, or actions of a third party, e.g., someone outside the government, whether part of an NGO, activist, advocacy group, of CBO. Also include polls.
- 2 Code: *v trigger/02 economic indicator*
 - Coverage is in response to economic indicators, such as GDP, unemployment, consumer confidence, stock market performance, corporate earnings, housing starts, etc.
- 3 Code: *v trigger/03 govt agency, report or action*
 - Use this when coverage is in response to some type of report or announcement made by part of the federal govt, other than White House. Examples include Congressional Committees, Fed Reserve, Commerce Department, etc. or "according to a govt report.
- 4 Code: *v trigger /04 Congressional Discourse/Opposition*
 - Use this code when the coverage was triggered by a statement made by the opposition. Opposition defined across party lines, e.g., include Republican dissenters.
- 5 Code: *v trigger/05 Congressional Discourse/supportive*
 - Use this when trigger for coverage was something said in support of the tax cuts by a member of Congress. Include Democrats who broke rank and supported Bush tax cuts.
- 6 Code: *v trigger/06 White House or President*
 - Use when coverage is responding to something coming from the BUSH White House, whether President's press conference, announcement, speech or announcement from Chief of Staff, etc. Exceptions are *tax PR campaign* and *election campaign events*, which have their own codes.
- 7 Code: *v trigger/07 Clinton White House or Staff*
 - Use when coverage is responding to something coming from the Clinton White House.
- 8 Code: *v trigger/08 President Elect Bush or Transition team*
 - Use when coverage is responding to something coming from Bush during the time he was President elect or from his transition team.
- 9 Code: *v trigger /09 campaign event or trail*
 - Coverage tied to an election campaign event (general or primaries) or something said along the campaign trail.
- 10 Code: *v trigger /10 legislative event/expected*
 - Coverage tied to a legislative event, such as signing of a bill, proposal of a bill, veto of a bill, etc. or expectation of that happening.
- 11 Code: *v trigger/11 Federal Reserve/Greenspan*
 - Any coverage triggered by Federal Reserve action (e.g. lowering rates) or statement (e.g., Greenspan)
- 12 Code: *v trigger/12 PR tax plan campaign*
 - Reserve for specific references to Bush's campaign to get public buy in for tax cuts. (He toured several states—especially ones where Congressional elections were predicted to be tight—and brought along his “tax families”—families that had been identified as receiving substantial tax breaks and who were in favor of cuts.)
- 13 Code: *v trigger/13 anniversary date/special date/passage of time*

- Use when coverage is triggered by President being in office 100 days, 6 months, etc., or for an “anniversary” or other special date, e.g., passage of Reagan tax cut, Father’s Day, April 15th, etc.
- 14 Code: *v trigger/ 14 other*
 - Use if there was a trigger for the coverage but not listed above (or below).
- 15 Code: *v Trigger/15 none apparent*
 - Use if no trigger apparent for coverage.

TYPE OF REPORTING (1-6) (use only one)

Use these codes to describe the type of reporting.

- 1 Code: *w/ cov type/01 editorial, commentary, pundits*
 - Use when show hosts or article authors express a clear point of view or when several guests ‘duke out’ their positions on broadcast. See solo interview for distinctions.
- 2 Code: *w/ cov type/02 human interest*
 - Taxes turned into human interest through stories about how tax cuts or taxes affect specific (and 'ordinary') people.
- 3 Code: *w/ cov type/03 live event (debate, election, press conference)*
 - Note, reserve this code for *live broadcast reporting at live event*. If debate is reported on in context of regular news show, than use “reporting” code.
- 4 Code: *w/ cov type/04 reporting*
 - Note, use for anchors reporting news, reporters covering stories, etc. that do not fall into one of the other special codes (e.g., human interest, live event, editorial, solo interview, etc.). Can be ‘top of the news hour,’ more depth feature, etc. Often, the “reporting” can be short and limited to the trigger event itself, e.g. a bill went to the Senate, a bill was signed, the government released numbers on the size of the deficit, etc. More elaborated forms of reporting sometimes follow a structure where topic is introduced, contrasting sides are summarized and competing ‘voices’ are given air time. Even though opinion may be implied, coverage is ‘reporting’ unless it is explicitly editorialized by the news reporter.
- 5 Code: *w/ cov type/05 solo interview*
 - Use when only one interviewer and one guest AND interviewer does not take explicit point of view. If show host clearly editorializes and goes to bat with interviewee (e.g., O’Reilly of the O’Reilly Factor), code as editorial, commentary, pundits, above.) This may occasionally apply to print if article is a feature/profile on a single individual.
- 6 Code: *w/cov type/ 06 top of the hour list*
 - Use this when coverage is a list of headlines at top of hour, ad teasers at end, or recaps at end.

EMPHASIS: PROMINENCE OF TAX CONTENT (1-3) (use only one)

Use these codes to describe the *extent* of the tax focus.

- 1 Code: *x/ tax emphasis/ 01 not about federal taxes at all*
 - Main focus really has nothing to do with Bush tax cuts or related tax issues. Substance of coverage would not change if tax mention omitted (or focus is exclusively on state level taxes.)
- 2 Code: *x/ tax emphasis/ 02 about federal tax cuts but not entirely*
 - Use when federal tax issues are clearly part of the coverage but not the main issue.
- 3 Code: *x/ tax emphasis/ 03 predominantly about federal taxes*
 - Use when Bush tax cuts / federal level tax cuts are the main or primary focus of the story or the lead in a multi-topic transcript or headlines sections. Do not use for stories whose main focus is *state-level* taxes.

FOCUS OF COVERAGE (1-19) (use only one)

Use these codes to describe the *content* of the tax focus.

- 1 Code: *y focus/01 surplus*
 - Use when focus was on fact that there would be a surplus, how big, what to do with it, etc. Note, if focus is on dwindling surplus, use code 2 below.
- 2 Code: *y focus/02 deficit/dwindling surplus*
 - Primary focus of coverage is the deficit—causes of it, size of it, effects of it, etc. or of the dwindling surplus (e.g., going in direction of deficit).
- 3 Code: *y focus/03 federal budget, budget cuts or constrained spending environment.*
 - When primary focus is on spending or debates about the budget more generically.
- 4 Code: *y focus/04 economy*
 - Main focus of coverage is economy: how well or poorly it is doing. May include content on deficit, but focus is broader.
- 5 Code: *y focus/05 content of Bush/Republican legislation ONLY*
 - Focus is on describing provisions of Bush or Republican-led tax initiatives (e.g., child credit, marriage credit, cut in marginal rates, etc.) with no discussion of alternative tax cuts. Note that since both House and Senate were Republican led during the passage of both 2001 and 2003 legislation, both House and Senate bills were Republican led. Therefore, an article comparing House and Senate versions, for example, would still fall under this code. An alternative plan is one that is specifically referenced as “Democratic” proposal, initiated, etc. For example, Kerry’s or Dean’s tax plan would be an alternative.
- 6 Code: *y focus/06 comparison/ alternative tax proposals from the Democrats*
 - Focus of coverage is comparing tax plans/ Bush vs. Democrats proposals, or just Democrats’ proposal, or of competing Republican proposals.

- 7 Code: *y focus/07 comparison/ content of Bush vs. Rep alternatives or just Rep alternatives*
 - Use when focus was comparing Bush plan to Republican alternatives or when the coverage was primarily on the Republican alternative to the White House plan. This would include, for example, coverage during the 2000 campaign where focus was comparing Republican plans in primary (e.g., McCain, Bush); or coverage when Senate Republicans got cold feet and promoted idea of ‘trigger’ (round 1) or substantially smaller (\$350 billion) tax cut (round 2). Do NOT use if Democratic alternative is included (see above).
- 8 Code: *y focus/08 effects of Bush/ proposed tax policy changes*
 - Use this code when reporting is of effects of tax changes or proposed changes on individuals, organizations, states, etc.. Note, if coverage is effect of proposed legislation on economy or deficit, use previous focus codes, “economy” or “deficit.”
- 9 Code: *y focus/09 campaign politics*
 - Main focus of coverage is campaign; taxes are covered only in relation to the horse race and as part of a longer list of issues.
- 10 Code: *y focus/10 legislative process*
 - Use this code when focus of coverage is what is happening to a specific bill. These tend to get reported on very briefly with no elaboration. If there is a lot of description on the content of the bill, consider code 04.
- 11 Code: *y focus/11 legislative tax strategy*
 - Use this code when focus of coverage is more strategic—e.g., how Bush plans to get his bill passed. This type of coverage focuses more on politics and less on content of the legislation itself--on how a party is going to make things happen on a bill.
- 12 Code: *y focus/12 political strategy*
 - The “perpetual campaign” has resulted in coverage that can be focused on political party strategy, even in the absence of a particular campaign. Use this code for cases where the discussion is about broad party politics—not campaign trail/politics per se. For example, there were transcripts which focused on the impact of the tax cut debate on Democrats’ electability, from a strategic point of view.
- 13 Code: *y focus/13 state level focus*
 - Reserve this code for articles whose focus is on states, but NOT articles whose focus is *effect* of tax legislation on the states (that would be under Effects code).
- 14 Code: *y focus/14 moral arguments about the estate tax*
 - Use this code when primary focus of story is on MORAL ARGUMENTS about the estate tax--whether it is right or wrong to tax inheritances, etc. Distinguish between this code and "effects of tax policy" code, which should be used for stories about what might happen if the estate tax is repealed.
- 15 Code: *y focus/15 Clinton’s tax proposal*
 - Reserve this code for articles which focus on Clinton’s tax proposals.
- 16 Code: *y focus/16 report card/evaluation*
 - Use this code when coverage is a broad “how’s the president doing after his first six months?” or a similar evaluation.

- 17 Code: *y focus/17 public opinion on tax issues*
➤ Use this code when the focus of the coverage is what people think about the tax cuts. This can be based on polls but does not have to be.
- 18 Code: *y focus/18 multi topic*
➤ Use when coverage is truly multi topic. Do NOT use when ‘story is within document.’ In the latter case, consider only the earmarked “story” for focus.
- 19 Code: *y focus/19 other*
➤ Use this code if none of the above apply and attach memo with thoughts.

INTERPRETIVE FRAME

(use only one as primary; can code additional as secondary)

Every transcript/article should have a *primary* frame code. In many cases this will be the only frame code. If there are multiple frames employed, code one as the primary and code all other frames as secondary.

In multi frame situations, choose the dominant frame as the primary one. A dominant frame is the one which seems to ‘prevail’ in the coverage, either because 1) the show host/author endorses it, establishing it as the preferred frame or, 2) (in the absence of obvious endorsement) because arguments which employ it are elaborated in more detail or at greater length, thus taking up “more space” in the public sphere.

Frames versus arguments

Do not confuse frames with arguments. A particular frame may be more frequently associated with a pro or con tax cut point of view, but establishment of that frame as dominant generally forces the “opposing” side to respond in that frame (though sometimes the opposing side will try to *change* the frame). Thus either pro or anti-tax cut arguments can be couched in any given frame.

Note that the ‘frequently used terms’ are just guides. Having a few terms from one frame does not necessarily mean that frame is employed. Some of these terms may appear in multiple frames. You are looking for a preponderance of terms/arguments/ideas which will suggest a specific frame.

Primary frames appear in the code list, prefixed by z. Secondary frames use a z2 prefix.

Primary Frames: Social Choice (1, 2)

These two frames discuss tax policy in terms of issues of fairness, equity, and justice. The meaning of “taxes” in these frames is to raise revenue for the needs of the government, but the needs of the government are established by what the governed want the gov’t to do (versus what they want to do themselves as individuals). They emphasis in these frames tends to be on the fairness of how those revenues are raised and who bears the brunt of the tax burden. There might also be discussion of what amounts of revenue are reasonable for the government to raise.

1 Code: z FRAME/ virtue

- The Virtue frame invokes the Protestant Work Ethic idea of virtue. People earn money through ingenuity, industriousness and old fashioned hard work. At its most extreme, the gov’t has no right to tax at all, though Virtue-based arguments are generally couched in terms of the government abusing the right to tax by taxing and spending too much. In this frame, individuals, families, and entrepreneurs are the heroes and taxes are symbolic of government intrusion into the private lives of its citizens. While the virtue frame can be employed with any type of tax it is often invoked in discussions of the estate tax (the gov’t punishing individuals, who through their virtuous work, have amassed wealth, by “double” taxing them). The marriage penalty, the child tax credit and discussion of reducing the tax burden on hard working middle class people also can (but do not always) invoke the virtue frame because the pro tax cut position is often coupled with a socially conservative ideology whereby virtue is defined by doing what you are supposed to do—that is, marry, procreate and work hard to get ahead.
- *Frequently used terms:* death tax, double taxation (or taxed twice, already taxed, etc), estate tax, family businesses, family farms, intrusion, violation of liberty, punished, forced to sell, earning money, child care credit, marriage penalty.
- *Coding Comments:* A key characteristic of the virtue frame that distinguishes it from the tax justice frame is that fairness is often defined vis a vis the individual. Something is fair or not fair based on treatment of the individual versus looking at which groups benefit or which groups are hurt vis a vis the tax burden.

2 Code: z FRAME/ tax justice

- In the Tax Justice frame, tax policy is one way to tame the “externalities” of global capitalism. That is, while not radically challenging the free market, this frame suggests that the government’s role is to tame its harder edges. Through tax policy, it can redistribute wealth. It does so through a progressive tax rate and through tax funding of public infrastructure. Therefore, the tax justice frame is often invoked when the focus of the coverage is on which groups in society are benefitting from a particular tax policy—e.g., higher income, lower income, families with children, etc. While the virtue frame usually has an “individual”

- point of reference (the effect of taxes on individuals); the tax justice frame more often has a group distributional frame of reference. Spokespersons using this frame often express discomfort with large, accumulated fortunes and may express concern about wealth's effect on the American ideal of equal opportunity.
- *Contextual information* might include data about rising income inequality, wage stagnation, health care costs, “share” information, such as share of wealth held by top 1% of families, the distributional effects of proposed tax policy (shifts in share of tax burden, etc.), or background on charitable giving.
 - *Frequently used terms*: rich, poor, lower income, high income people, re-distribute, inequality, equal opportunity, great wealth, gilded age, charitable giving, etc.
 - *Coding Comments*: Tax justice is distinguished from virtue by its collective emphasis. It is concerned with distributional issues, collective infrastructure, and unfair burdens on categories or groups of people, including the poor, the middle class, or future generations.

Primary Frames: Economic (3, 4)

These two frames discuss tax policy in terms of economic policy. The meaning of “taxes” in these frames is to stimulate the economy (master tinkerer) or to balance the budget (zero sum). Stories employing these frames generally involve some discussion about the health of the economy overall and the relationship between the economy and tax policy.

3 Code: z *FRAME/ economic stimulus* (gov't as master tinkerer)

- The Economic Stimulus frame sees the role of government as making economic policy adjustments that will enable the free market to operate more effectively. Supply-side economics arguments generally use this frame. The argument is that cutting taxes will stimulate the economy because cutting taxes puts more money into consumers' hands. Consumers will either spend or invest it—both of which will stimulate the economy. The former argument is more frequently used with broad, x-the board or working/middle class targeted tax cuts because it allegedly creates demand for more “stuff” and therefore spurs higher production. Tax cuts for the well heeled (investors, businesses, etc.) are more often justified as an economic stimulus because it is argued that these people will “invest” the extra money, and thereby stimulate the economy. Therefore, when you cut taxes, you will actually generate MORE tax revenue because of increased production and job growth. Both scenarios suggest that tax cuts = econ stimulation = more jobs = increase in tax revenues. This assumed effect of tax cuts is based on the “laffer curve” which assumes an optimal tax revenue point at tax rate t . At higher tax

- rates (eg >t), tax revenues decline because people are not motivated to work as hard, because too much of their income is taken in taxes.
- *Contextual information* will be largely about economic performance.
 - *Frequently used terms*. Growth, stimulus, job creation/job growth (or unemployment), recession, rebates, consumer confidence, housing starts, interest rates, manufacturing sector, laffer curve.
 - *Coding Comments*: Master Tinkerer assumes that cutting taxes is NOT a zero sum game because if the economy grows, the tax *base* will increase, even while the tax *rate* is reduced. Thus, total tax receipts will not decline in a one-to-one ratio with the cuts and may even increase.
- 4 Code: z *FRAME/ zero sum*
- The Zero Sum Game of Spending, Taxing and Deficits frame recognizes the tradeoff between tax receipts, spending, and budget deficits and views large budget deficits and the debt needed to fund them as fiscally irresponsible. This frame has an ‘accounting sheet’ mentality: you bring in money, you spend money...it has to balance. Arguments evoking this frame often center on whether the tax cuts contributed to the deficit or on how we will pay for such efforts as Katrina relief or the Iraqi war. Arguments about fiscal irresponsibility come in two “flavors.” One is that deficits are a tax on future generations, or a form of intergenerational wealth transfer-- current generations’ after tax income is increased via the tax cuts while future generations’ after tax income is decreased, via taxes to pay interest on the national debt. The second is that the bulk of our debt is held by foreign countries and makes the case, explicitly or implicitly, that this makes us vulnerable to foreign domination. There is generally not much emphasis on stimulating the economy through tax policy in this frame though this frame often conceptualizes the deficit as a drag on the economy.
 - *Contextual information* will generally include information about the size of the deficit and may include historical perspective on the size of the debt.
 - *Frequently used terms*: Deficit, debt service, national debt, generations, wealth transfer, mention of foreign countries holding U.S. debt.
 - *Coding comments*: The Zero Sum frame can be distinguished from Master Tinkerer because Zero Sum assumes that there is no free lunch. A dollar reduction in tax revenue has to come from somewhere: it either gets cut ‘financed’ through the budget (i.e., spending cuts), or through borrowing, which gets added to the deficit.

Primary Frames: Political (5)

The party wars frame is essentially a political story.

5 Code: z *FRAME/ party wars*

- The Taxes as a Battle in the Party Wars is a conflict frame, in which taxes are merely an example of the “War between the Parties,” or, in some cases, the war *within* a party in the context of Presidential Primary politics. In its most obvious form, taxes are mentioned as merely one example of many by which to compare parties, candidates, or to assess the health of a candidate or elected official. If you took the references to taxes out, the story would often stand alone.

The Party Wars frame is also invoked when reporting juxtaposes two frames against each other, often without much elaboration, as in the following example: “The President threatened to veto legislation passed by the House today, which would eliminate the estate tax. Republicans say the bill wipes out a so-called death tax that is grossly unfair. Democrats say it will cost \$50 billion a year and overwhelmingly benefits the very rich.” (It helps to know that the President in this case was Clinton and the House was Republican majority—see table below.) Sometimes multiple frames are elaborated but are very evenly matched, with no clear dominant frame in terms of editorial pov, amount of coverage space, etc. These might also fall under the Party War Frame, if the story is primarily political in nature. The focus of Party War coverage is often process or strategy--political strategy (taxes, as a way to win an election) or legislative strategy (how to get legislation passed).

- *Contextual information* might include campaign information, legislative process detail or news about who is “winning.”
- *Frequently used terms*: Democrats, Republicans, President, Congress, campaign, election, primaries. Candidates (and specific candidates). Winning. Veto.

Time Period	Party of President	Maj Party in House (House Majority Leader) (<i>Speaker of the House</i>)	Maj Party in Senate (Sen. Majority Leader)
1/3/00 to 1/20/01	Dem (Clinton)	Rep (Dick Arny) (<i>Dennis Hastert</i>)	Dem (Tom Daschle)
1/20/01 to 6/6/01	Rep (Bush)	Rep (Dick Arney) (<i>Dennis Hastert</i>)	Rep (Trent Lott)
6/6/01 to 11/25/02	Rep (Bush)	Rep (Dick Arney) (<i>Dennis Hastert</i>)	Dem (Tom Daschle)
11/25/02 to 1/3/03	Rep (Bush)	Rep (Dick Arney) (<i>Dennis Hastert</i>)	Rep (Tom Daschle)*
2003 to 2005	Rep (Bush)	Rep (Tom Delay) (<i>Dennis Hastert</i>)	Rep (Bill Frist)

*Despite Republican majority, Daschle remained Senate Majority Leader for about a month, while Congress was in holiday recess.

- *Coding Comments: Party Wars frames can be difficult to distinguish from others, since nearly all tax coverage conforms to the journalistic norm of presenting ‘both sides’ and those sides typically run along Party lines.*
Distinguish between a Party Wars frame and an alternative frame by dominance and elaboration of competing frames. For example, if the host or reporter explicitly favors a frame (as in many Fox talk shows), code the favored frame as the primary frame, even if there is clearly a debate going on along party lines. Also, if competing frames are juxtaposed in a story but one gets more elaboration while the other(s) get more cursory mentions, code the story as using the frame with the most elaboration. *Reserve the Party Wars frame for cases where two competing frames are invoked, but are not elaborated and coverage of both sides is cursory but balanced.* Code the competing frames as secondary frames.

Primary Frames: None apparent (6)

- 6 Code: *z FRAME/ incidental coverage/no frame.*
 - The no frame code is reserved for rare instances when no *tax* frame is apparent. This should only happen in cases where the tax emphasis is incidental—in other words the transcripts were included in the population of “tax hits” because the search criteria was met but the story is not really about taxes in any way that is meaningful. You must have PI approval to use this code.

Secondary Frames

These are the same as primary frames but are prefixed by ‘z2.’ Use these when there is more than one frame is developed in a single primary document. Note the one additional frame of “no govt is good govt.” Use this when the meaning of taxes is government intrusion.

- 1 Code: *z2 frame/ fairness, virtue*
- 2 Code: *z2 frame / tax justice*
- 3 Code: *z2 frame / economic stimulus*
- 4 Code: *z2 frame / zero sum*
- 5 Code: *z2 frame / party wars*

CODING CHECKLIST (Use this after coding each document)

- 1 Does the primary document constitute the *tax-related coverage* or is the coverage restricted to more limited text within the document?
- 2 Have you appropriately identified any *speakers or other “voices” paraphrased* in the document, so that the quotation identifies them by name and affiliation?
 - Have you coded and linked their *comments* to them?
 - Have you coded the *source of their authority*?
- 3 Have you identified all *truth claims? Public opinion claims? Moral claims?*
 - Does each have an *evidence code* linked to it?
- 4 Have you identified *specific tax references* so that a reader of codes only would know which specific tax features were discussed?
- 5 Have any *specific projections* been made about proposed tax policy, such as number of people affected? Lost tax revenue? Etc.?
- 6 Have you identified *other facts* that reporters used to provide *context* for the topic?
- 7 Does the PD have one and only one code for:
 - Primary frame?
 - Focus?
 - Prominence of Tax coverage?
 - Trigger for reporting?
 - Type of news programming?
 - Type of reporting?
 - News Source?
 - Date?
 - Relationship of coverage to document?
 - Word Count?
 - *Note that the number of codes for each family code above should equal the number of documents at the end of the project.*

QUICK LIST

CODES: Document Level Codes

<p>a/1 story equals document a/2 story is headliners a/3 story is within document</p> <p>u1/01 ABC u1/02 CBS u1/03 CNN u1/04 Fox u1/05 NBC</p> <p>u3/01 evening news u3/02 morning news u3/03 off hour u3/04 special u3/05 radio u3w weekend</p> <p>u4/Words < 50 u4/Words 0051 to 0100 u4/Words 0101 to 0200 u4/Words 0201 to 0300 u4/Words 0301 to 0400 u4/Words 0401 to 0500 u4/Words 0501 to 0750 u4/Words 0751 to 1000 u4/Words 1001 to 1500 u4/Words 1501 to 2000 u4/Words 2001 to 2500 u4/Words 2501 to 3000 u4/Words 3001 to 4000 u4/Words 4001 to 5000 u4/Words 5001+</p> <p>v trigger/01 3rd party report or spokesperson v trigger/02 economic indicator v trigger/03 govt agency report or action v trigger/04 Congressional Discourse/Opposition v trigger/05 Congressional Discourse/Supporting v trigger/06 White House/President v trigger/07 Clinton White House/Staff v trigger/08 President-Elect Bush or Transition Team v trigger/09 campaign event or trail v trigger/10 legislative event/expected v trigger/11 Federal Reserve/Greenspan v trigger/12 PR tax plan campaign v trigger/13 anniversary/special date/ time v trigger/14 other v Trigger/15 none apparent</p> <p>w/ cov type/01 editorial, commentary, pundits w/ cov type/02 human interest w/ cov type/03 live event (debate, election, press conf, etc) w/ cov type/04 reporting w/ cov type/05 solo interview w/ cov type/06 top of the hour list</p>	<p>x/ tax emphasis/01 not about federal taxes at all x/ tax emphasis/02 about tax cuts but not entirely x/ tax emphasis/03 Predominantly about tax cuts</p> <p>y focus/01 surplus y focus/02 deficit/dwindling surplus y focus/03 federal budget/budget cuts/constrained spending environment y focus/04 economy y Focus/05 content of Bush legislation ONLY y focus/06 comparison/alternative Democratic tax proposals y focus/07 comparison/content of Bush vs. Republican alternatives or just Rep alternatives y focus/08 effects of Bush/proposed tax policy changes y focus/09 campaign politics y focus/10 legislative process y focus/11 legislative tax strategy y focus/12 political strategy y focus/13 state level focus y focus/14 moral arguments on estate tax y focus/15 Clinton tax proposal y focus/16 report card/evaluation y focus/17 public opinion on tax issues y focus/18 multi topic y focus/19 other</p> <p>z FRAME/01 fairness, virtue z FRAME/02 tax justice z FRAME/03 economic stimulus z FRAME/04 zero sum z FRAME/05 party wars z FRAME/06 no frame/incidental coverage</p> <p>z2 frame/01 fairness, virtue z2 frame/02 tax justice z2 frame/03 master tinkerer z2 frame/04 zero sum z2 frame/05 party wars</p>
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CODES: Truth Claims, Public Opinion Claims and Projections

<p>c/claim/01 tax cuts HAVE (will) work(ed)/stimulated economy</p> <p>c/claim/02 tax cuts have (will) not stimulate(d) economy</p> <p>c/claim/03 raising taxes will not hurt economy</p> <p>c/claim/04 tax cuts have (or will) drive(n) up deficit</p> <p>c/claim/05 deficit threatens the economy</p> <p>c/claim/06 the economy is poor or deteriorating</p> <p>c/claim/07 the economy is strong or improving</p> <p>c/claim/08 deficit spending okay</p> <p>c/claim/09 market prefers Bush</p> <p>c/claim/10 reduced tax burden (share) for wealthy</p> <p>c/claim/11 rebate or tax cuts benefit the wealthy</p> <p>c/claim/12 middle class hit hard by AMT or payroll tx</p> <p>c/claim/13 tax cuts benefitted everyone or helped middle class</p> <p>c/claim/14 estate tax a burden on small biz / farms</p> <p>c/claim/15 media bias</p> <p>c/claim/16 Bush did what he said he was going to do</p> <p>c/claim/17 other</p> <p>c/claim/18 claim about political party</p> <p>c/claim/19 environment changed since tax cuts; need to reevaluate</p> <p>c/claim/20 tax cuts targeted at lower income people OR faster, broader cuts would stimulate economy</p> <p>c/claim/21 tax cuts will not benefit the poor</p> <p>c/claim/22 tax cuts threaten Social Security/other social programs</p> <p>c/claim/23 rescinding tax cuts will hurt small biz</p> <p>c/claim/24 spending is what drives the deficit</p> <p>c/claim/25 talk of economic decline causes one</p>	<p>c2/moral claim/01 pro tax cut</p> <p>c2/moral claim/02 in opposition to tax cut</p> <p>c2/moral claim/03 other/neutral</p> <p>c3/po claim/01 people support the Bush tax cuts</p> <p>c3/po claim/02 people oppose the Bush tax cuts</p> <p>c3/po claim/03 people believe the cuts benefit rich</p> <p>c3/po claim/04 particular cuts most popular</p> <p>c3/po claim/05 tax cuts are a big issue with public</p> <p>c3/po claim/06 voters driven by self interest/\$\$</p> <p>c3/po claim/07 industry/special interest has too much influence</p> <p>c3/po claim/08 other</p> <p>c3/po claim/09 people pessimistic about the econ</p> <p>c3/po claim/10 opinion about leadership or credibility of leadership</p> <p>c3/po claim/11 people are divided on tax cuts</p> <p>cxt/01 contextual data</p> <p>cxt/02 mentions Katrina</p> <p>cxt/03 mentions Iraq</p> <p>projection/01 # of people affected/or averages</p> <p>projection/02 distribution effect</p> <p>projection/03 challenge to cost of tax cut or effect on deficit</p> <p>projection/04 prototype examples</p> <p>projection/05 effect on specific subgroup of people</p> <p>projection/06 alternatives tax cuts would pay for</p> <p>projection/07 # of jobs created/revenue produced</p>
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CODES: Evidence, Speaker Codes and Tax Detail

<p>evidence/01 non govt experts evidence/02 general invocation of "experts" evidence/03 use of unattributed data to support argument evidence/04 stock market or corporate earnings evidence/05 job growth/(un)employment evidence/06 OTHER economic indicators evidence/07 electoral results evidence/08 polling results evidence/09 man in street evidence/10 population data evidence/11 historical record evidence/12 govt/admin sources (OMB, Treasury, econ advisors, etc) evidence/13 Invoking Fed Reserve/Greenspan, CBO evidence/14 political leader's opinion evidence/15 logic evidence/16 behavioral evidence evidence/17 other evidence/18 none</p> <p>s1/speaker/01 Bush s1/Speaker/02 Clinton s1/Speaker/03 Gore s1/Speaker/04 Kerry s1/Speaker/05 other</p> <p>s2/ comment/01 pro Bush tax cuts s2/ comment/02 opposition to Bush tax cuts s2/ comment/03 Bush tax cut neutral s2/ comment/04 on pre-Bush tax cuts</p> <p>s3/01 President s3/02 Presidential candidate s3/03 Bush admin (not Bush) s3/04 former Dem President/member of Dem admin s3/05 former Rep President/ member of Rep admin s3/07 Clinton admin/not Clinton (contemporary) s3/08 Republican Member of Congress s3/09 Democratic Member of Congress s3/10 Greenspan s3/11 other political leaders s3/12 academic (any field) or economist s3/13 advocacy organization or think tank s3/14 industry leaders s3/15 man in street s3/16 media commentator s3/17 former Republican Member of Congress s3/18 former Democratic Member of Congress s3/19 President-Elect</p>	<p>tx/01 child tax credit tx/02 marriage penalty tx/03 tax rebates tx/04 accelerate cuts tx/05 make tax cuts permanent tx/06 extending cuts already passed tx/07 payroll taxes tx/08 estate tax, reduce or eliminate tx/09 estate tax reform/trigger tx/10 corporate income tax tx/11 reduce/eliminate taxes on dividend income tx/12 reduce taxes on capital gains tx/13 depreciation of capital expense tx/14 increasing expensing options tx/15 AMT (Alternative Minimum Tax) tx/16 state-level taxes tx/17 tax cuts generic tx/18 cuts in marginal rates of federal income tax tx/19 rescind tax cuts, targeted tx/20 rescind tax cuts completely or generic tx/21 more tax cuts tx/22 tax code reform tx/23 references to tax code features /proposals predating Bush cut discourse tx/24 trigger mechanism tx/25 Democratic alternative to Bush proposal tx/26 Republican alternative to Bush proposal tx/27 EITC tx/28 other/Bush discourse tx/29 retroactive cuts tx/30 increase in contribution limits to IRA, 401ks, educational benefits</p>
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