

It's July 2010, and organizers from 10 state-level grassroots groups have traveled to Washington, D.C. Rob Brown of Opportunity Maine is at the front of the room addressing the crowd. "Firefighters and other local law enforcement are key allies in property tax—cap campaigns," Brown says, as listeners scribble in notebooks and clack on laptops. "Their perspective tends to be universally appealing to even the staunchest skeptic."

At the event, Brown shared best practices and lessons from Maine's successful campaign to defeat a property tax—cap ballot initiative with leaders of grassroots state tax-fairness organizations from across the country. All groups are members of the Tax Fairness Organizing Collaborative (TFOC), a coalition of 28 grassroots groups in 24 states working to promote progressive-tax reform. Progressive taxes, such as the federal income tax, require upper-income people to pay more of their income in taxes than those with lower-incomes. This is different from a flat tax, such as a sales tax, which applies the same tax rate to all individuals regardless of income level. Thus, flat taxes take a higher portion of income from low-income people than from high-income people.

The TFOC is a project of United for a Fair Economy, a national economic-justice advocacy organization. The TFOC operates in stark contrast to the brassy, anti-tax, antigovernment Tea Party. The TFOC believes that government enhances quality of life and that collecting government revenue through taxes is a necessity that should be done fairly, responsibly, and through policies that reflect our society's values.

In some communities, organizing work to promote tax fairness has taken place for decades. But in early 2000, the movement came to a head, following the bursting of the technology bubble and waning government support for public services. As more people felt the effects of severe budget cuts and imbalanced tax policies, the movement gained momentum. By 2004 the TFOC launched to strengthen state-level efforts and facilitate connectivity across state lines. The TFOC has filled an important role in the progressive movement by providing a national infrastructure for tax-fairness organizers to collaborate, share best practices, problem-solve, and learn the latest in communications from pollsters and researchers. Through the TFOC, grassroots leaders regularly convene in affinity groups to tackle common issues, such as no-income-tax states, conservative states where taxes are limited, and states fighting corporate tax loopholes. The emphasis on grassroots organizing distinguishes the TFOC from other progressive tax-policy organizations and networks.

In the states, the tax fairness movement is firmly in place. And the work is more important than ever. From New York to Nevada, grassroots organizations have led the fight for progressive and adequate revenue to support the schools, bridges, parks, and other public resources that keep our communities

strong. To a large extent, these organizations are part of coalitions that include teachers, seniors, human-service associations, community organizations, unions, faith-based organizations, and various nonprofit advocacy groups. A snapshot of the work taking place in states across the country paints a hopeful picture:

- **Washington.** Washington Community Action Network has led the field campaign to pass I-1098, a November 2010 statewide ballot initiative to cut property taxes and taxes on small businesses to benefit the middle class and establish a high-earners income tax for the wealthiest 1.2 percent of households (that is, families earning more than \$400,000 annually, or individuals earning more than \$200,000 a year).
- **Alabama.** Alabama Arise has worked to remove the state sales tax from grocery purchases and to pay for it by eliminating the state tax deduction for federal taxes paid, which benefits primarily the wealthy.
- **Colorado.** The Colorado Progressive Coalition (CPC) has co-led the fight to defeat three measures on the ballot in November 2010 that would cut state and local taxes, fines, and fees and prevent the funding of long-term infrastructure projects. CPC plays an integral part in the campaign to defeat these initiatives by running the fieldwork operation, coordinating messaging throughout the state, and providing community-level education.
- **Tennessee.** Tennesseans for Fair Taxation's overarching goal is to modernize the state's tax system. This includes working to reduce the general sales tax, eliminate the tax on food, and implement a personal income tax with generous exemptions for low-income families.
- **Nevada.** The Silver State has been hit hard by the recession, unemployment, and the foreclosure crisis, particularly because of its long-standing reliance on gaming taxes and regressive sales taxes. The Progressive Leadership Alliance of Nevada advocates creating new sources of revenue to support critical public services, including extraction taxes on the state's gold-mining industry.

In communities across the country, great grassroots work is happening, but the challenges remain acute. As more families are having trouble making ends meet, countering the anti-tax rhetoric is particularly challenging. But we all have a vested interest in our government's tax system, since fair and adequate revenue is critical for our communities to thrive. And through the tax fairness movement, state-level grassroots organizations and their allies are working to rebuild—from the bottom up—a more progressive tax system that reflects values of fairness, responsibility, and sustainability.

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