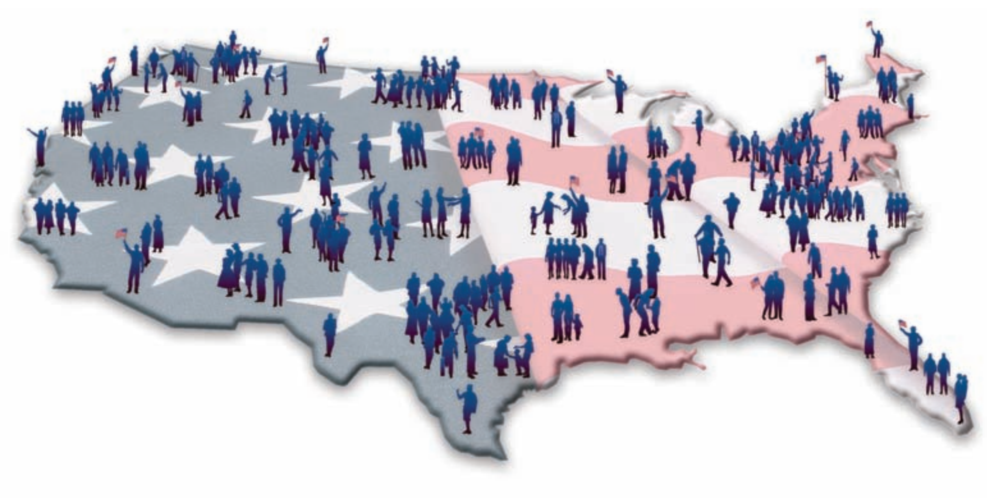
Standing Together

How to Form a State or Local Taxpayer Group



National Taxpayers Union

Printed by the National Taxpayers Union

Table of Contents

Introduction

Founding an organization of taxpayers is the most effective way that concerned citizens can reduce the growing burden of taxes that they are forced to carry each year. Taxpayers are the largest interest group in America. They must band together and make sure all levels of government get the message that they are fed up with irresponsible spending.

The National Taxpayers Union (NTU) encourages its members to form their own groups on the state and local levels. A political fact of life is that a group of individuals acting together is far more influential than one individual acting alone. Large groups represent votes to politicians and thus are more likely to be taken seriously than smaller ones. These groups can do much to help NTU by providing us with contacts on the state level and by supporting nationwide projects on behalf of tax relief and reform. NTU is a growing and active organization. You and your group can help to make it more so.

We've created ***Standing Together: How to Form a State or Local Taxpayer Group*** for you. We hope you'll find this booklet chock-full of information that will prove useful to your efforts. Please don't hesitate to call us if you'd like to discuss any subject in greater detail with NTU staff experts.

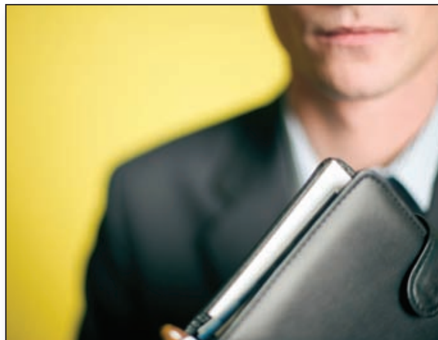
Welcome to the taxpayer movement!

Sincerely,

Duane Parde
President
National Taxpayers Union & Foundation

Organization

The First Steps



Obviously, you will want to attract the largest possible number of taxpayers to your group. A well-organized, well-advertised meeting, open to the public, should accomplish this goal. However, don't concentrate only on filling up a hall with people. Few things are more annoying than attending a large meeting with a poorly organized agenda. The number of personality clashes increases with the number of persons who begin rubbing elbows. To make the event worthwhile, you must impress potential members with the stability and efficiency of your organization. Here are some things to accomplish before your first meeting:

- **Decide on the name of your group**, as well as the phone number and address of your office. You may want to use either your office or home (if a better location presents itself later, you can always change).

- **Order stationery with the name and address of your new office.** Communicating with elected officials or the media on stationery will help establish credibility.

- **Select interim officers in private before your first meeting.** Don't waste time with long debate over choosing officers at the meeting. Have the officers selected and take it from there. Plenty of time will be available to decide on new officers in the future if the original selections are not fully satisfactory. People who attend your meeting want action in fighting high taxes and spending. Chances are they are not particularly interested in a grueling debate over who is to preside. You don't want to turn off otherwise interested taxpayers with the impression that those organizing the effort are too self-important. You can avoid this damaging impression by holding the formalities and ceremony to an essential minimum. If you want to be Chairman, then by all means, designate yourself. You have a right to that post if you think you can fill it. Anyone who was more deserving of being Chairman would have already organized a taxpayers association. Since no one did, you can rest assured you have earned the post. On the other hand, you may want to designate the Chairmanship as an honorary post and offer it to a prominent citizen (if you don't feel your name would be widely recognized in the community). Then you could serve as Executive Director and operate the organization as if you were Chairman. Let your own inclination and local circumstances decide these issues.

- **Using the contributions of your first members, open a checking account in the organization's name** at a local bank (example: Smithville Taxpayers Union). This will allow you to accept contributions at your first meeting. Designate your Treasurer and/or your Chairman as the official signatory of all checks.

- **Make arrangements for three meetings before you hold the first one.** This will eliminate some of the unnecessary and distracting uncertainties that are often experienced in setting up a new organization. Plus, it gives members a chance to plan ahead.

- **Try to get a free hall for your meetings.** Some local business or school may be able to help you with this.

- **In an age of increased legal liability and financial scrutiny of organizations, it's a smart idea to plan ahead and incorporate your group as a non-profit entity.** The process is not as difficult as you might think, and taking the right steps now when you're starting out will save big headaches later. An excellent "do it yourself" publication on the topic is How to Form a Nonprofit Corporation by attorney Anthony Mancuso, which even includes the forms you'll need to file with the government and sample bylaws. Order inquiries can be directed to the publisher, Nolo Press, at www.nolo.com or (800) 992-6656. The Nolo Press website also has valuable free information pertaining to nonprofits. Be aware that there are different IRS designations for non-profits that lobby (often organized as 501(c)(4)s) and non-profits that educate (often organized as 501(c)(3)s). These labels will have important implications for the tax-deductibility of donations your association receives.

Your First Meeting

Publicize the Meeting

Personally notify as many people as you can. Contact any of your friends who might be interested, and ask them to do the same. Discuss taxpayer issues with the merchants and businessmen you know. Convince them of the need for a taxpayer organization and inform them of your first meeting.

Use call-in radio or TV shows and any community action outlets in your area to announce the meeting. Distribute flyers at public places (like coffee shops and gas stations), but only where permissible (check store rules and local ordinances). Write letters-to-the- editor of your local papers. Post notices on local Internet billboards.

Write a press release explaining the purpose of your group and announcing its formation (details will follow in a later section). Include the address, phone number/e-mail contact, and the time and place of the first meeting. Send this to the news editors of your local papers.

Running the Meeting

Your first meeting should be well organized, but not programmed. Outline the purpose of your local group and have proposals for projects members may want to start. But be careful not to scare anyone away by asking for excessive commitments. Keep the meeting to a reasonable length of time. Remember that people are taking time out of busy schedules to attend.

Each community has certain tax issues that are in the forefront of debate, such as bond referendums and property tax rates. Know what these are – people will take a strong interest in your organization if you are dealing with issues that directly affect them. A state group would probably want to address state income or sales taxes, while a local group might want to focus on property taxes.

In your introductory remarks to the meeting, you may want to talk briefly about the harmful effects of taxation on the economy or you may simply want to say that taxes are too high and that your group wants them limited and/or lowered. Try to tailor your talk to the interests and background knowledge of your listeners.

Stress that yours is both an activist and an educational group. No matter what an individual's contribution, his or her support is needed and will be appreciated.

Give prospective members an opportunity for input into the organization. Many people will have come to your meeting because they have specific concerns. Together you can decide on the direction the group should take in your area. Be sure, however, that no single audience member monopolizes the meeting's time allotment.

After an open discussion of the possibilities, try to zero in on a single target issue. Presumably your group will be small at first, and for your initial effort a concerted attack on one front will be most effective. It takes manpower to diversify, so be careful not to take on too large a task. Rather, move deliberately in an organized fashion toward one goal. Your members will derive satisfaction from an early success, and your organization will obtain a good reputation at the outset.

Assign responsibility to each member. If your membership is large enough, form committees for research and education, communications and publicity, lobbying and government affairs, and fundraising. If your group is small, one individual can be assigned responsibility for each of the above areas. Make sure that each member goes away from the first meeting with the feeling that he or she has something to contribute to the organization. Also, find out the occupations of your members; they may have special services or talents to offer. A printer can help you with printing, advertising and distribution of materials, a teacher can help with public speaking, etc. Utilize your resources!

Try to remain in control of your meeting. A regimented, authoritarian approach is not the answer, but people will quickly lose interest in the organization if it seems to be without direction. Because the first meeting will be largely organizational, it should not be strictly regulated by parliamentary procedure. However, it would be wise for the Chairman of your group, or whoever will be in charge, to plan an agenda, estimate the amount of time necessary to complete each item, and distribute to attendees. An example is shown here.

SMITHVILLE TAXPAYERS UNION

Agenda Example

7:00 p.m.	Opening Remarks and Introduction of Officers (5 minutes).
7:05 p.m.	Open Discussion of Tax Problems and Solutions (15 minutes).
7:20 p.m.	Appointment of Committees and Chairmen (10 minutes).
7:30 p.m.	Initial Meetings for Committee Organization (25 minutes).
7:55 p.m.	Closing of Meeting and Social Period

If possible, provide light refreshments so that new members can get acquainted after the business meeting. Social ties tend to solidify an organization. Try to obtain e-mail addresses for those interested in the organization, especially for committee members.

In your first meeting, then, you should lay the groundwork for a successful program of operations. Subsequent meetings should be largely informational, consisting of progress reports and suggestions for new tasks to complete. For the most part, your work will be done outside the meetings, with each member pursuing an assigned task.

Obviously, your members will be taxpayers, and therefore probably working people who do not have great amounts of spare time to devote to the cause of lowering taxes. For this reason, it is imperative that your group's efforts be well organized so that whatever amount of time the members are able to offer is used efficiently.

Going Public

Once your basic organization is in place, it is important to notify politicians and other opinion leaders of its existence.

- **Write a letter to your representatives in Congress announcing the formation of your organization.** Explain your concern over high taxes and wasteful spending and ask for their help in restoring fiscally responsible government. Write similar letters to your state legislators, city and county officials, and to your Governor. Let them know you'll be watching their performance, too.

- **Write a press release explaining the purpose of the organization and announcing its formation.** Invite closer press scrutiny of taxpayer issues, and promise to keep them informed of such issues. Send the release to your local newspapers and to area television and radio stations. Also send the release to other major papers serving your state, and to the wire services (such as the Associated Press). Most of this contact information is available online, on the media outlets' websites.

- **Create and launch your website.** Think of your website as an online resource where all types of people (prospective members, elected officials, the media, etc.) will come for information on your group. At a minimum, you'll want to put the group's name, mission statement, contact information, and any upcoming events on the home page. You can track visitors to your website with free counters or services like the one provided by Google Analytics (www.google.com/analytics/). More on how to create a website will follow in a later section.

Keeping on Track with Committees

As discussed earlier, committees can be a useful division of labor in a taxpayer group. They provide direction and personal involvement for your most active members, and they give structure to the efforts of your more casual volunteers. Some suggestions of tasks and structure for committees follow.*

The Communications Committee

Every local chapter should have a communications committee, or at least a publicity director. The job of those responsible for public affairs is to let others know about the work the members of your chapter are doing. Here are some approaches:

Letters-to-the-Editor

One of the most effective ways to speak up on public issues is through the letters-to-the-editor section of your newspaper. Readership surveys show that this is one of the most widely read features of any paper. Political figures in your area watch this section since it is generally a forum for political opinions and reflects the mood of the voters.

It matters which paper prints your letter. Different papers have different political leanings and different amounts of influence. You should try to have your letters printed in popular daily or weekly newspapers with a large circulation.

** Note: None of the examples of online service, publications, or products in this section or elsewhere constitute an endorsement by NTU. They are intended for informational and illustrative purposes only.*

Suggestions for Getting Your Letter to the Editor Published

- Choose Your Target Carefully. Your letter is more likely to get printed if it's responding to a recent article – don't delay. Letters Editors like controversy, so viewpoints different from the author of that article attract their attention. But even if you agree with the slant, you can still take issue with individuals quoted within the story.

- Stick to the Facts. Your viewpoint will be stronger if you can back it up with an interesting statistic, contrasting quote, or personal experience. For example, if your Congressman claims to be a fiscal conservative, mention that his NTU Rating score total tells a different story. Or if the paper reports that property taxes nationwide are going down, point out that your neighborhood's property taxes went up.

- Use Your Own Words – Carefully. Rambling, wordy letters find their way to the wastebasket in no time, along with anything profane. Aim for a concise, precise statement with just a dash of your own personal rhetorical flair. Avoid insulting language when referring to another person. Newspapers and magazines are governed by concern over libel laws and will shy away from any hint of name-calling.

- Respect the Format. Keep the length of your letter to that of the average one published in your paper, give your full address and telephone number, and be sure to sign your full name. Try to refer to the article you're responding to in your opening sentence. Find out the name of the Letters Editor if possible and address it to his or her personal attention. Faxing or e-mailing your letter can be a good idea, but ONLY if the paper has a policy of accepting letters that way. Unsolicited faxes are as good as garbage.

- Don't be Discouraged. Since newspapers receive many more letters on one issue than they can possibly print, you probably won't get published the first time. Don't stop trying.

One very successful letter writing technique is an "open letter" to a public official. For example, you may want to begin your letter: "The following is an open letter to Mayor [name]," and proceed to ask the mayor why he or she followed a certain policy. Local and even national officials have at times drafted detailed replies for publication in response to such open letters. The debate usually generates a good deal of community interest and will bring publicity to your group.

The News Release

A news release is a communications tool your group can use to share relevant information to the media. Your release should follow the style of a straight news story, with the essence of your message placed in the first paragraph. Subsequent paragraphs should contain other pertinent information in order of descending importance.

The opening paragraph should contain information that is newsworthy and of interest to the general public. Some journalism texts advise that the first paragraph should contain the five "Ws" (who, what, where, when and why). Try to tailor your release for the intended media audience. If the story is mainly of interest to city residents, make sure it's written that way.

Avoid extra words. Each word you write should be active, expressive, and useful. Try to include an insightful or colorful quote from a group spokesperson to give the story in the release some human interest.

If you're dealing with a limited number of media sources, it's a good idea to contact reporters by phone prior to sending your release. When possible, try to get your release to the reporter most likely to write a story about it. For example, if your group is calling on council members to oppose an expensive bond issue, check past editions of the local newspaper to see who covers the county council beat. If an election is drawing near, it might be appropriate to contact whoever is covering local politics instead.

Remember that reporters are often very busy at certain times of the day when copy deadlines are approaching. When calling to alert a reporter to a story, be brief, informative, and enthusiastic. Example: "Hi, I'm John Doe, President of Smithville Taxpayers Union. I saw your last article on rising property assessments and thought you'd like to know that my group is planning a protest rally later this week in front of the County Council Building. If you're interested, I'd really like to send you some more information."

Physical Format Guidelines: Make Your Press Release More Impressive to Editors

- Print the release on one side of 8-1/2 x 11 white paper (legal size is also acceptable, especially if the story is too long for standard paper).
- Try to use official group stationery for the release. If this is impossible, type the name and address of the organization at the top of the page.
- Below or at the very top, type the name and phone numbers of the individual in your chapter to contact for more information.
- Indicate the time when you want the story released for publication. Example: "For immediate release" or "Embargoed for release until 2:00 p.m., Saturday, November 5, 2011."
- Devise a brief headline summarizing the main point of your article in a few words. Headline writing is an art; what you put at the top of your story probably will not be used on the printed headline. It is merely intended to give the editor a quick idea of the contents of your story.
- Begin the body of your story with a dateline: Smithville, AR, June 13.
- Try to keep your release to one page in length. If you cannot fit the whole article on one page, type the word "more" beneath the last line and continue on to the second sheet. (In some cases, especially if you are working with legal-sized paper and do not have much more to write, it is permissible to finish the story on the reverse side of the page.)

- Use the symbol -30- to indicate that you have finished the release.
- If sending a release in the body of an e-mail, be sure to remove as many formatting marks as you can so the text of the release isn't scrambled by the reporter's Internet server when he or she opens the message.

A final word about press releases: like any tools, they can become dull if overused. Remember that press releases are intended to report breaking news – they shouldn't necessarily be used to inform the media of routine leadership changes in your group, or to convince them of the merits of your anti-tax stance.

Radio and Television Shows

Radio talk shows have become an incredibly effective tool for taxpayer activists. Once you've developed some expertise on taxpayer issues, contact local radio hosts and offer yourself as an informed guest on their shows. You'll have the most success if you can announce a new project or tie your knowledge to a pressing issue that's already receiving media attention.

Also, be sure to take advantage of radio call-in shows where callers ask the radio guest a question. Always mention the name of your group (and the website address, if possible) before stating your question.

Tips on How to Ride the Radio Waves with Style

- Print the release on one side of 8-1/2 x 11 white paper (legal size is also acceptable, especially if the story is too long for standard paper).

- Know the show. Before you make that call, get to know the host's mannerisms, likes, and dislikes. A remark that may be perfectly appropriate on a "shock radio" broadcast could be out-of-bounds on a light-hearted morning show. Who's listening is just as important as who's talking. Morning "drive time" shows may primarily attract listeners on their way to work, while those who tune into midday broadcasts may be office workers, homemakers, or retirees. Try to tailor your message to the concerns of your fellow listeners. Finally, talk show hosts love to hear from callers who have special insight on an issues. If you are an accountant, for example, you could be especially qualified to comment on the complexity of state taxes.

- Know the facts. Your opinion will have a better impact if it's backed up with a few solid, simple facts. This will help you if the host decides to ask you a question in return.

- Prepare your comments. D.C. talk show host Derek McGinty says "the worst sort of caller is not the rabid ideologue; rather it's the incoherent babbler who never gets to the point or gives you a convenient break in his or her rambling in which to engineer a neat cut off." Be sure your comment or question is short, forceful, courteous and germane to the topic. It also doesn't hurt to jot down your thoughts on paper or rehearse before you call if you need help staying focused.

- Remember the obvious. All talk shows screen their callers for obscenities and nutty agendas. Don't be offended. Don't try to monitor your voice while you're on the air, or you and your audience will hear nothing but shrieking "feedback." Turn your radio down.

- Don't give up. If you don't get on the air right away, try again. With a little persistence, your voice will be heard.

These tips are also good for any television interviews you might conduct (see also the "speaking in soundbites" feature for tips on how to effectively communicate in electronic media).

When making a television appearance, be sure not to wear flashy clothing or distracting jewelry. Your goal is to dress and appear to be an everyday professional citizen in your community. Guard against squinting or blinking too much in the bright lights. If you're being interviewed by an in-studio host rather than a remote control camera, look at the host when you're talking unless directed to do otherwise.

Tips for Speaking in Soundbites

- **Print the release on one side of 8-1/2 x 11 white paper (legal size is also acceptable, especially if the story is too long for standard paper).**
- **Avoid rhetoric. Give specific examples.**
- **Use analogies. The more homespun, the better, especially on complex issues.**
- **Use "The Three Cs" – Colorful words, Clichés, and Contemporary references (pop culture).**
- **Use One-liners. Make yours well-crafted. You have to practice them.**
- **Use absolutes, superlatives, and summary lines. Reporters and editors love "The best … The First … The Only … The Greatest …"**
- **Use approximate numbers. If a reporter wants to know the exact numbers, he or she will ask. Besides, these numbers are easier for you to remember.**
- **Be personal. Use "I" statements. These are anecdotal, reaffirm your authority, and no reporter can challenge you on it.**

- **Quote your enemies, especially if they agree with you. Your friends will always be on your side. If your enemy agrees with you, then you've got a story.**

- **Include a second-person perspective. Let the reader know what will happen to him or her. Let the people in Milwaukee know what will happen to them. Let the state of California know what will happen to it.**

Adapted from Michael Sheehan Associates, Inc., Washington, D.C.

Practice your soundbites, but don't over-rehearse. Remember, you're trying to have a conversation with viewers, so you should act the part. Don't be afraid to use a few gestures and facial expressions; too often, spokespeople for taxpayer issues forget that it's not just what you think, but how you feel, that can make a difference. Finally, be as courteous as you can with all staff, including producers and camera operators. If you come across well, you just might be invited to provide regular on-air commentary.

Op-Eds

If you have an opinion on an important issue that requires greater elaboration than a letter-to-the-editor permits, consider writing a commentary article of your own for submission to a local paper's commentary page. They are usually 500-750 words in length, and should be written with the same rules in mind for letters.

"Get Acquainted" Meetings

Reporters are rarely well-paid or well-fed. It's perfectly acceptable for your leaders to invite the politics reporter for your local paper to lunch and talk about upcoming projects. Make sure to clarify with the reporter at the outset of the meeting whether your discussion is "on the record" (available for direct quotes) or "on background" (provided for general research but not for attribution). When in doubt, always assume that whatever you say will wind up in print.

Meetings with Editors and Editorial Boards

Watch and listen for TV and radio editorials on tax and spending questions. Issues that require a lot of background might be better explained through a briefing session involving one or two representatives from your group and the Editor or Editorial Board of your local paper. Editorial replies are often easy to arrange, but be prepared to answer a lot of questions. Editorial Boards often function as decision-making committees that determine whether or not the paper will take a position on a given issue and write an editorial about it.

Editorial Reviews

Some groups have had good luck with getting a group representative on television to reply to stations' editorials. Group members should monitor different local news shows so that any editorials that advocate new ways to spend the taxpayer's money can be addressed. It is much easier to be allowed to do an editorial reply than you might imagine. Very few people take advantage of this opportunity so virtually any responsible reply will usually be accepted.

Newsletters

A newsletter is an excellent way to both gain publicity and to keep in touch with your group members and contributors. You can use it to report on group activities and projects. It can also be used as a forum for members to express their ideas about taxpayer issues. The newsletter can also serve as a good piece of introductory literature that you can send to prospective members. It is an inexpensive and effective way to make your group appear more professional.

Your first task with respect to the newsletter is to find an Editor. He or she should be someone who is a good writer and who is familiar with the various personalities and projects of your group.

How frequently your newsletter is published depends on your finances. With a little creativity you can produce 200-300 copies of a good six-page newsletter for under $100. With first class postage, your total cost could be roughly $250.

Your newsletter should be sent regularly to members of your county or city council, your mayor or county executive, your representatives in the State Legislature, and all major and minor newspapers in your county or city. Don't neglect local all-news radio stations and talk shows. They thrive on news like the kind you have to offer.

Another major advantage of a group newsletter is that inactive members are drawn into a more active role. Make sure that your Editor mentions the names of new members who come to meetings or participate.

Be sure that members of the media receive complimentary copies of your newsletter. An occasional short, handwritten cover note attached to the newsletter is a nice touch that can call the reporter's attention to a specific item of interest.

Use flyers for special occasions. Is there an important spending fight going on in your community? Are elections getting close? Are you ready to distribute fact sheets on candidates? Have information printed or copied and distribute it to each home. Remember, however, that you're generally not allowed to put your materials in mailboxes; deliver the flyers by placing them on or near front doors.

Website

One of the best ways to offer nearly instant information on your group to interested citizens is to create an Internet website. In recent years, even smaller city and/or county level taxpayer associations have set up their own websites. Check out, for example, www.fcta.org, which is the website for the Fairfax County Taxpayers Association in Virginia. Another good example is the website of Alexandria Taxpayers United (also of Virginia), which can be found at www.atuonline.org. A well-organized and frequently-updated website is one of the primary ways you can prove your group is active and engaged.

Although you may worry about taking the time and trouble to establish your group's presence on the Internet, it is not nearly as difficult as you would think. These days, anybody with a basic understanding of computers and the Internet can put together a website. There are dozens of low-cost or even free programs that make it easy to design and organize the necessary information. One such example is www.godaddy.com, which offers low-cost plans for hosting, e-mail functionality, and website design.

Take advantage of your website for fundraising purposes. Some groups allow prospective members to make donations online through a secure server (the service offered at www.paypal.com is used by many non-profit groups). This arrangement costs a little more, but can pay for itself by offering added convenience. This online element may prove increasingly important, as many people manage their finances entirely on the Internet. Others associations utilize an online form that citizens can download, print, fill out, and then mail in with a contribution.

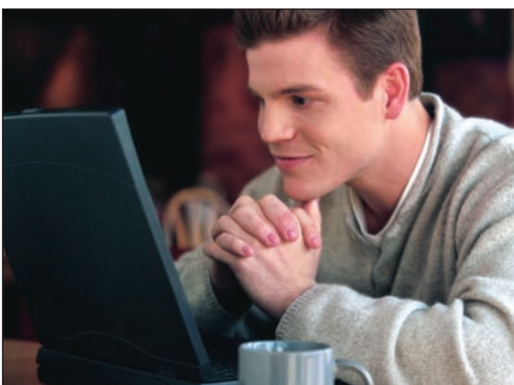
Be sure to choose a web address that is easy to remember as well as descriptive of your mission. You can use a simple phrase such as "www.smithvilletaxpayers.org," or use your group's initials if they are catchy enough. Some groups have set up separate websites on hot legislation or ballot proposals, such as www.cutcartaxes.org.

Don't forget to include any links to other Internet pages with useful information for taxpayers. Examples would include local election boards, the county property assessor, and any allied organizations such as the National Taxpayers Union (www.ntu.org).

E-mail

An additional benefit for your group's web presence is the ability to build an "e-mail distribution network" among your own members and concerned citizens. E-mail plays a vital role in communications and your group should seek to exploit that as much as possible. The cost of communicating via e-mail can be much lower than that of regular mail.

Over time, you can compile a list of e-mail addresses to which you can send important information. You can use your e-mail list to send updates about legislation, requests to contact elected officials, and any of your group's news releases, policy papers, etc. Compiling and utilizing an e-mail list can also be an important lobbying tool, as it allows you to generate grassroots support in favor or opposition to specific actions. Online services, such as www.verticalresponse.com, allow users to maintain database lists and send out formatted e-mails or postcard notices. Some services even allow you to create online forms that will directly send the information to your database when filled out by a new member, thereby saving you the data entry work.



Blogging

You may want to consider adding a "blog" (short for "web log") feature to your website. A blog is a format characterized by many shorter, informal writings posted on a frequent basis. This feature allows you to write about pressing or time-sensitive issues, post links to information that your members might find useful, and reach a wide audience in the world of "new media." For example, NTU has a blog called "GovernmentBytes!" that is used for short commentary (www.governmentbytes.com).

The Government Affairs Committee

The government affairs committee has the core task of convincing key government officials to act in favor of taxpayers. The following are some considerations to keep in mind as your group designs an effective advocacy strategy.

Developing Your Goals

It may sound simple, but you'll need to decide what your group's goals are. What do you hope to achieve in the short run and in the long run? Do you want to stop a property tax increase this year, or are you trying to limit the growth of government spending over the long term? Make a list of what you want to achieve through your lobbying efforts over the next few months, the next year, and so on. The points on this list will help you focus your time and resources by outlining a lobbying roadmap. After all, knowing where you want to go is a prerequisite of figuring out how to get there.

Who Makes a Good Lobbyist?

Members of the government affairs committee should be articulate and well versed in current events. A large part of their job will be to meet with town council members, state legislators, Members of Congress, and other officials. Homemakers or retired persons make excellent prospects for legislative work because they have the time to devote. At the end of the day, any citizen who cares about taxpayer issues and is willing to communicate those concerns to public officials in a respectful and thoughtful way has the potential to be a great lobbyist.

Targeting Lawmakers

Place the most emphasis upon the areas that primarily concern your members. If your chapter's manpower permits, try to have a specific member who will volunteer to keep track of your Representative, one for each of your U.S. Senators, one for the Governor, and others for your local government officials. Visits to agencies making recommendations about their budgets might also be appropriate, more for information-gathering than influence. Keep in mind that the lower the politicians are on the political ladder, the more accessible they are.

If your chapter is working on a local educational issue, send a representative to school board meetings. Open town council meetings should always be attended by an active member of your organization who will identify himself/herself as such and voice the taxpayers' point of view.

For example, if state taxation is an issue, try to mobilize your government affairs committee to keep track of the Governor and State Legislature. Organize shifts to sit in on hearings. Have your committee members volunteer to assume responsibility for knowing the contents of bills introduced in the relevant committees of the State Legislature. When a bad bill is introduced, go to the lawmaker who filed it and ask him to amend the bill to change its bad features. If that cannot be done, ascertain what chance the bill has of passage. If the bill is not likely to pass, let a sleeping dog lie. If it is likely to pass, notify your members and urge them to write and call their legislators. Also arrange to have a group member or members testify against the bill.

If the bill threatens to get out of committee in spite of your best efforts, call your legislators and tell them that you oppose the pending legislation and will be watching to see if they will vote against it. When state legislators receive as few as five calls on a given issue, they often feel everyone is excited about it.

Lobbying in Person

One of the best ways to lobby is by speaking with a lawmaker in person. It takes effort to "show up," and the smart elected official will recognize the dedication behind your physical presence.

If possible, try to arrange a meeting beforehand. This will increase the likelihood that you'll actually get to see the person you're trying to contact. Lawmakers often have a paid staffer, such as a scheduler, who governs the calendar. It pays to be nice to schedulers. When asking for a meeting, let them know who you are, when and where you want to meet, what you'd like to discuss, and if the legislator has asked for the meeting. Be as flexible as possible with timing and location – many meetings are held while walking down hallways or standing in elevators. Don't be surprised if you're asked to reschedule after a date has been set; lawmakers are busy people.

Important Pointers to Remember When Lobbying

- **Explain who you are (especially mention if you are a constituent), the group you represent, and how many members you have in the legislator's district.**
- **Make sure you stay on topic; do not start talking about unrelated issues such as tardy garbage pick-up service or late Social Security checks.**
- **Explain how your position helps to further the lawmaker's interests (e.g., fulfilling the voters' wishes, assisting constituents, encouraging economic growth at home). Politicians are largely driven by self interest. While reciting facts can help, making a persuasive argument based on their desires is more effective.**
- **Don't forget to make your "ask" and then wait for an answer. Tell the lawmaker what you expect him or her to do and then let them do the talking. Nailing down a commitment is hard, but you should aim for it.**

- **Try to keep your meeting to 15-30 minutes, unless you've been invited to give an in-depth presentation.**

- **If you're given the opportunity to meet with a staff member because the lawmaker is unavailable, take the appointment. Staffers have the "ear" of their boss, and you shouldn't pass them up just because they may be young or new to the office.**

- **If you've promised to follow up with any additional materials, be sure to send them promptly. A thank you letter never hurts.**

Lobbying by Letter

Group members who are limited by time or distance and are unable to visit Members of Congress or state legislators should at least voice their views in letters. Too many people overlook the usefulness of writing a letter to their elected representatives. They assume that government officials do not have the time to take inquiries or complaints seriously, and that they are concerned with more important business. This is a mistake. The first business of any elected official is to get himself reelected. In order to do so, he must constantly extend himself to his constituents. Reading your inquiry is one of his most important functions.

Letter writing will provide you and your members with an opportunity to influence the way your elected officials will vote. Favorable mail will persuade them to support legislation; unfavorable mail will prompt them to oppose legislation.

Local and state groups can be active on the national level as well. Keep an eye on bills in Congress. You may want to write letters on legislation with either local or national impact. Both approaches are appropriate. Focus most of your attention on state and local legislation, though. The national office is largely concerned with federal legislation and your letters will have greater impact with officials who have fewer constituents.

The government affairs committee should spearhead letter-writing drives among chapter members to support their personal contacts with specific representatives or legislators. Committee members may have nearly convinced an official to vote in a fiscally responsible way, and a flood of letters from constituents one way or another will finally make up his mind. It is up to you to make sure that sound tax and spending policy is represented in his mail.

Lobbying by E-mail

Sometimes, the traditional mail approach (individually typed or handwritten paper letters sent through the U.S. Postal Service) can be the best. But thanks to the Internet, constituent mail can now take a number of other forms. This is especially important as security reviews of mail can delay messages for weeks and months.

E-letters, sent over the Internet via e-mail, can be a more convenient and faster way to reach lawmakers, even on issues that aren't moving quickly. Virtually every state and local official has the capability to accept e-mails. Faxes have likewise become a near-universal option for reaching state lawmakers, and may be available for contacting county and city officials as well.

If your group has the funds to do so, you might also consider employing a firm to manage communication with your members. Companies like Convio (www.convio.com) or Capitol Advantage (www.capitoladvantage.com) allow you to easily send an e-mail to your entire list that includes more information about a specific issue and allows your members to send a letter to their legislators with just a few clicks of a mouse.

Points to Remember about E-mail Advocacy

- **Most offices do not respond to e-mails if the message does not include a regular postal address to verify the residency of the writer. If it is apparent that the message is from a non-resident, the message is most likely deleted immediately.**

- **Offices prefer to see "raw" e-mail, meaning personal messages that are not "canned." Offices base the level of interest and concern about an issue on how personal the correspondence is. Thus, preformatted messages may receive little attention and will probably not receive a response.**

- **If sending canned messages to offices, it would be a good idea to modify the first few lines, so that as staffers skim through the beginning of each message, the messages appear to be somewhat unique.**

Writing to Elected Officials

Whatever method your members use to contact officials, here are some suggestions for writing to them:

- Use the legislator's full name and spell it correctly.

- Write or type legibly.

- Never use abusive language; do not discredit your cause.

- Come to the point immediately. When possible, give the bill number and the title of the legislation in which you are interested.

- Make your letter personal. Give reasons for your stand in your own words.

- Ask intelligent questions in your letter. Request the legislator's opinions on the points you have raised.

- Write about one subject at a time. Stick to the point – your letter should not be a long list of gripes.

- Do not write just for the sake of writing. Write only when you have a serious point to make and sound evidence to support your argument.

- Enclose any relevant information, such as supportive newspaper clippings or press releases with your letter.

- Know the committees on which your representatives serve. Write a letter about a bill as soon as it is introduced into committee. Write again when it reaches the floor for a vote.

Online Petitions

Another way to show mass support for your position without necessarily going through a lot of legwork or paperwork is an online petition. You can post the petition on your group's website, urging members and concerned citizens to add their name. Or, you can seek out petition signers through cyberspace, by e-mailing the petition and asking recipients to return a "signed" electronic version. Alternatively, websites like www.petitiononline.com offer free petition hosting that take away much of the design hassle.

Once you have finished circulating your petition, you can make an event of delivering the signatures to your elected officials. Gathering up active members and presenting, in person, a stack of signed petitions can be a powerful statement about an issue in which the media might take an interest.

Testimony and Rallies

Often when there is substantial debate, committees of Congress, State Legislatures, or city or town councils will hold hearings on specific issues and listen to testimony from responsible spokespeople representing blocs of citizens. If your group has made itself known, you should be able to place members of your lobbying committee at these hearings.

Make your members appear to represent as large a segment of the population as possible. If you have twelve members who are willing to attend a school board meeting or an open hearing, let one of them enter and speak as your representative. Have the others sit in different parts of the hall, and have them speak up independently after the representative has had a turn. This way, you'll demonstrate that there are many "faces in the crowd" among those who took time to attend. In many cases, you'll need to reserve a speaking slot with the clerk ahead of time, and don't forget to check in when you arrive.

Consider holding a rally before the hearing. Do your best to turn out as many attendees as possible; sparsely-attended rallies get noticed for the wrong reasons. Also alert the media; they love vivid visual settings for their stories. Make sure you have a dynamic set of speakers, and be sure to provide audio-enhancement equipment (like a microphone) if your event is outside or in front of a large group. Bring home-made signs to hand out to participants. Secure all necessary permits for the gathering, and leave the area clean when you're done.

Lobbyist Registration

More states and localities are now requiring activists to register as lobbyists, especially if a certain threshold of money is expended during the advocacy process. Do the necessary research to determine if you or your chapter will need to register, and comply with these rules.

The Fundraising Committee

Paying for the activities of a citizen group is not always easy. But when you're fighting against big industry or big government, it's reassuring to know that for every dollar you spend, your opponents will have to spend five or ten dollars. Citizen groups always get more bang for the buck because the issues are a matter of personal conviction, not just part of a nine-to-five job. Citizens work at night and on weekends, and they contribute countless hours of time, skill, and experience. Can your opponents say the same? In a citizen group, a small treasury can do great things.

Membership

The first money in the treasury of a citizen action group usually comes from passing the hat at an organizing meeting, but you can't last long on what your kitchen-table leaders can afford to chip in. The second source is from dues-paying memberships, and that's why the printing of membership solicitation flyers is one of the first items of business. Volunteers can (with permission) hand these out at supermarkets, shopping malls, subway stations, and events to spread message and encourage people to join your cause.

"High-Dollar" Donors

At the same time the membership drive is underway, one of your leaders should have the responsibility of approaching people and organizations that favor your cause and could easily afford larger contributions of seed money. Those who give to you like to know what their donations will be used for. Explain to them how $100 or $500 would cover the cost of your membership drive, printed literature, publicity mailings, and newsletters. A few sizable contributions will get the show on the road fast. Then as long as you are expanding your membership, money will keep coming in small doses.

Promotional Items

Promotional items such as buttons, books, bumper stickers, T-shirts, posters, or greeting cards relevant to your cause can bring in funds, especially if you have volunteers who will sell them among friends or run a sales booth at a community fair or in a university student union building.

Special Events

Special fundraising events, such as raffles, garage sales, block parties, and benefit concerts can also bring in money, especially when they attract the people who have not already been asked for membership dues or contributions. Auctions have also been used effectively by some groups, with members looking forward to attending the annual auction both as a social event and a fundraiser. Auction items are contributed by members or any interested party. The organizing committee should check into pertinent laws and obtain permits, if necessary.

Direct Mail

Today even small local groups can use certain "direct mail" techniques for fundraising. You can prepare a short two- or four-page letter explaining your group's mission and urging local citizens to join. The letter should be punchy, written somewhat like an editorial but with a more personal appeal that engages the reader directly, as an individual. Write the letter as if you were sitting in front of the prospective member and had just five minutes to convince him or her to join your cause. Include a membership form and a return envelope for convenience. You can then "merge" the letter with a list of "prospects," which can be rented from direct marketing firms or even other organizations, often for less than $75 per thousand names. Remember to put a tracking code on all your preprinted replies or on your return envelopes for each different mailing list that you use so that you can identify the source lists in order to see which ones are the most effective for repeat mailings.

Even if you choose not to use direct mail for initial recruiting, do maintain a computerized "housefile" of members who have joined through other ways, if at all possible. This database will allow you to send renewal reminders, issue alerts, or special appeals more efficiently. And as mentioned earlier, consider making your website donation-friendly.

E-mail Fundraising

Whenever possible, request that interested parties give you their e-mail address along with their street address. Maintain the e-mail address in your database. You can use it to send out quick action alerts and organizational updates. And you can use your e-mail list for fundraising purposes. Adapt your direct mail letters to e-mails; you may wish to trim the letter for online purposes, but be careful. Readers sometimes respond better to longer, letter style communications than short, "just the facts, ma'am" messages. Be sure to provide details on how to contribute: a street address to which they can mail a check, a PayPal account to which they can transfer funds, or a secure server site (if you can afford this) through which they can make credit card contributions.

The Political Action Committee (PAC)

Your group may be interested in endorsing pro-taxpayer candidates or working for the passage or defeat of a ballot question, such as a proposed tax hike or bond increase. Such work can be incredibly effective, and may well make your group a policy or political powerhouse in your state or local jurisdiction.

However, this area is a legal minefield in many states. You absolutely must know what you are doing before you start. An innocent mistake can leave you branded in the media as a lawbreaker.

Unfortunately, laws regulating political speech are bad and have been getting worse since the passage of "McCain-Feingold" campaign regulations by Congress in 2002. While that bill did not change state laws, the U.S. Supreme Court's decision upholding the law's constitutionality encouraged many states to pass similarly oppressive laws regulating state-level activities.

If your group is a research and educational organization constituted under Section 501(c)(3) of the Internal Revenue Code, you must avoid anything that would look like an endorsement of any candidate for any office. The permissible level of political activity for such groups is zero. Do not even link to a website that might have endorsements of candidates or links to candidates. Such groups may sponsor nonpartisan candidate forums, but there are very specific rules you must follow to do so.

The James Madison Center for Free Speech publishes an excellent guide on political activity for 501(c)(3) groups at its website, http://www.jamesmadisoncenter.org. The guide is written for pastors and churches, but research and educational groups are regulated by the same provisions in the U.S. Tax Code. You should be sure to read and fully understand these guidelines before any involvement in activities related to candidates and elections.

If your group is a 501(c)(4) entity, the IRS is not bothered by endorsements of candidates or other political activity, as long as it does not become a major goal for your group.

While the IRS may not care, your state almost certainly does. Before starting, you need to find out how your state regulates political and ballot question activity. It may ban corporate contributions, so if your group is incorporated and endorses a candidate, you could be in hot water from the start.

In most states, you will have to form a political action committee if you want to endorse candidates at the state and local level. Don't endorse any candidate or raise any money for political activity until you know the rules and are prepared to comply. Usually such rules are administered by the Secretary of State's election division. Contact them for details and if you have a lawyer on your team, use him to help you navigate the process.

Our advice is not to touch endorsing federal candidates at all unless you know what you are doing. The Federal Election Commission has rules and regulations regarding political activity that make the Tax Code look simple. If you raise or spend more than $1,000 supporting or opposing a federal candidate, you are asking for legal trouble unless you know the rules in advance. Trust us, it's complicated. Keep in mind that most lawyers will not possess the expertise to offer advice on federal election law if the question is at all complicated. There is a whole host of secret election law not reflected in the regulations.

Projects for Your Group

State or Local Legislative Ratings

Publishing a rating of your lawmakers is one of the most cost-effective things you can do. Your group will have an immediate impact on policy, and such ratings provide invaluable information to voters who will be deciding whether or not to reelect or promote these lawmakers. In addition, the rating is a great way to bring public attention to your group.

If your group has limited funds, the Internet enables you to publish your ratings at greatly reduced costs since you don't need to print and mail the scorecard.

First Steps

In preparing a rating of state or local legislators, there are three critical points to keep in mind:

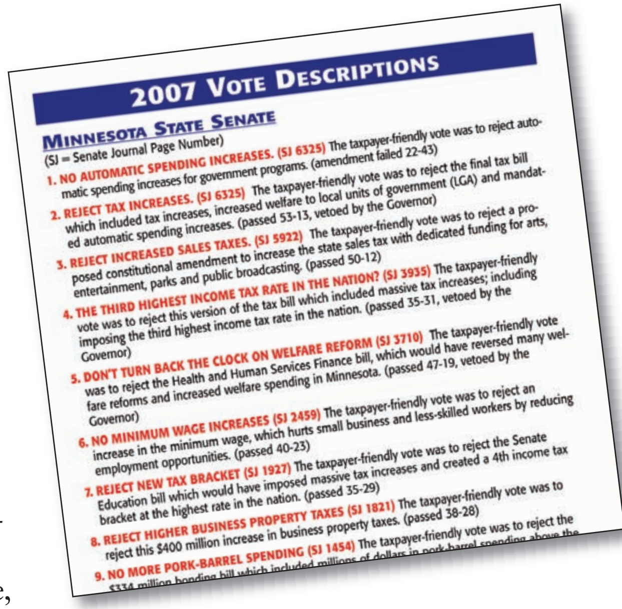
- The purpose of your rating is to provide fair, objective, and quantitative information. The responsible and irresponsible lawmakers will emerge from a fair rating without any need for you to pick and choose votes to make certain members look good or bad.

- The rating must be free from errors. Just one or two errors on votes or calculations, or even a misspelled name, can damage or destroy your credibility with the media and lawmakers. Let's face it: Issuing retractions is not enjoyable.

- The votes selected should reflect only taxpayer issues, and must never be influenced by extraneous issues such as social mores or partisan politics.

Selecting Votes

Your rating should have a clear intent and focus. This means that the person/persons selecting votes and preparing the rating must have a full understanding of your organization's goals and legislative procedures, and must thoroughly research all roll call votes.



2007 VOTE DESCRIPTIONS

MINNESOTA STATE SENATE

(SJ = Senate Journal Page Number)

1. NO AUTOMATIC SPENDING INCREASES. (SJ 6325) The taxpayer-friendly vote was to reject automatic spending increases for government programs. (amendment failed 22-43)
2. REJECT TAX INCREASES. (SJ 6325) The taxpayer-friendly vote was to reject the final tax bill which included tax increases, increased welfare to local units of government (LGA) and mandated automatic spending increases. (passed 53-13, vetoed by the Governor)
3. REJECT INCREASED SALES TAXES. (SJ 5922) The taxpayer-friendly vote was to reject a proposed constitutional amendment to increase the state sales tax with dedicated funding for arts, entertainment, parks and public broadcasting. (passed 50-12)
4. THE THIRD HIGHEST INCOME TAX RATE IN THE NATION? (SJ 3935) The taxpayer-friendly vote was to reject this version of the tax bill which included massive tax increases; including imposing the third highest income tax rate in the nation. (passed 35-31, vetoed by the Governor)
5. DON'T TURN BACK THE CLOCK ON WELFARE REFORM (SJ 3710) The taxpayer-friendly vote was to reject the Health and Human Services Finance bill, which would have reversed many welfare reforms and increased welfare spending in Minnesota. (passed 47-19, vetoed by the Governor)
6. NO MINIMUM WAGE INCREASES (SJ 2459) The taxpayer-friendly vote was to reject an increase in the minimum wage, which hurts small business and less-skilled workers by reducing employment opportunities. (passed 40-23)
7. REJECT NEW TAX BRACKET (SJ 1927) The taxpayer-friendly vote was to reject the Senate Education bill which would have imposed massive tax increases and created a 4th income tax bracket at the highest rate in the nation. (passed 35-29)
8. REJECT HIGHER BUSINESS PROPERTY TAXES (SJ 1821) The taxpayer-friendly vote was to reject this $400 million increase in business property taxes. (passed 38-28)
9. NO MORE PORK-BARREL SPENDING (SJ 1454) The taxpayer-friendly vote was to reject the

Also, a rating should include a reasonable selection of votes. For instance, NTU chooses all votes in Congress that would increase and/or decrease taxes, along with all votes affecting wasteful government spending, debt, and regulation. If you must use a smaller sampling of votes, select them with great care and be as objective as possible – your organization's credibility will be greatly enhanced by being comprehensive and nonpartisan.

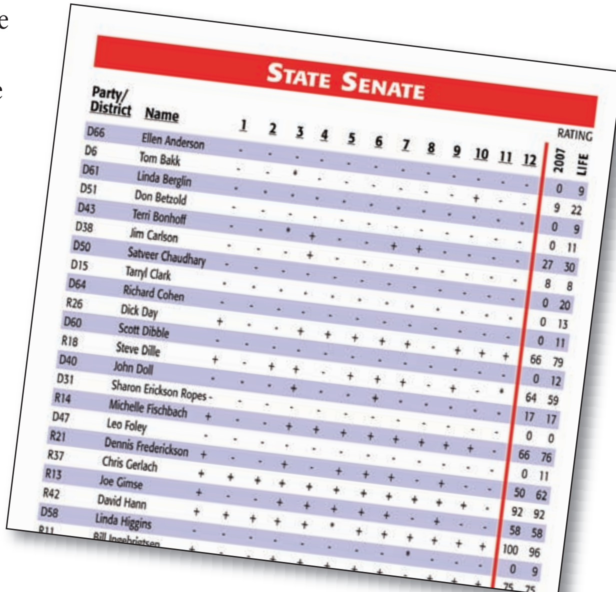
Methodology

Many different methodologies can be used for tabulating votes, but the following are variations on two themes: weighted votes and key votes.

Weighted Votes. The most accurate and most complex method is to weight each vote according to its actual impact. This method is best if you are looking at a large number of votes (typically 30 or more). NTU weighs each vote in its Rating on a scale of 1 to 100. Another national group assigns values so that all the weights for all the votes add up to 100.

If you put a value of 1 to 10 on each vote you must take great care to be as objective as possible with this method – do not let organizational preferences and opinions about a bill cause you to lose focus and weight it too much or too little in relation to the overall study. The criterion should be the degree to which a given vote affects taxpayers.

In both of the above tabulations, missed votes should be ignored to avoid skewing the results.



If you weight votes, the final scores should be computed as a percent. Finally, scores should be divided into categories and the average, highest, and lowest scores stated to give taxpayers a point of reference for what constitutes a relatively high or low score. NTU assigns letter grades ("A," "B," "C," "D," and "F") to the scores.

Key Votes. If you are working with a relatively small number of votes (no less than 10 and usually no more than 30) it is probably best to use a "key vote" methodology. Choose 10 to 30 important votes and decide your organization's position on each. Your rating publication should list the date of each vote, the final vote tally, a brief summary of each bill's provisions, and a brief explanation of your group's position on each vote. Usually this is done by including one or more pages with the information and a separate chart showing each legislator's vote.

As mentioned previously, your rating should not penalize legislators for missed votes. While a study of the attendance record of each legislator may or may not be newsworthy, it is a separate issue that should not be included on a rating of fiscal responsibility. Also, do not accept claims by legislators that "they would've voted yes or no [insert excuse here]." Unless they are actually present for a vote, you can't assess the impact of their decisions on taxpayers.

Regardless of the method used, your rating should include a brief (one page or less) introductory essay, including the following information:

- A description of your organization, your legislative goals, the number of members, and how someone can become a member;
- The purpose of the rating. For example, "to inform taxpayers of how their elected officials perform on reducing taxes, spending, and government waste";
- A description of how votes were chosen and of the methodology used;
- How an individual can identify and contact his or her legislator;
- A cautionary note such as "although we have made every effort to make this voting analysis the most accurate and comprehensive guide available on your legislator's votes, no single study can fully evaluate a legislator's record. Other factors, such as committee work and leadership, also affect his or her effectiveness on taxpayer issues."

Publication and Distribution

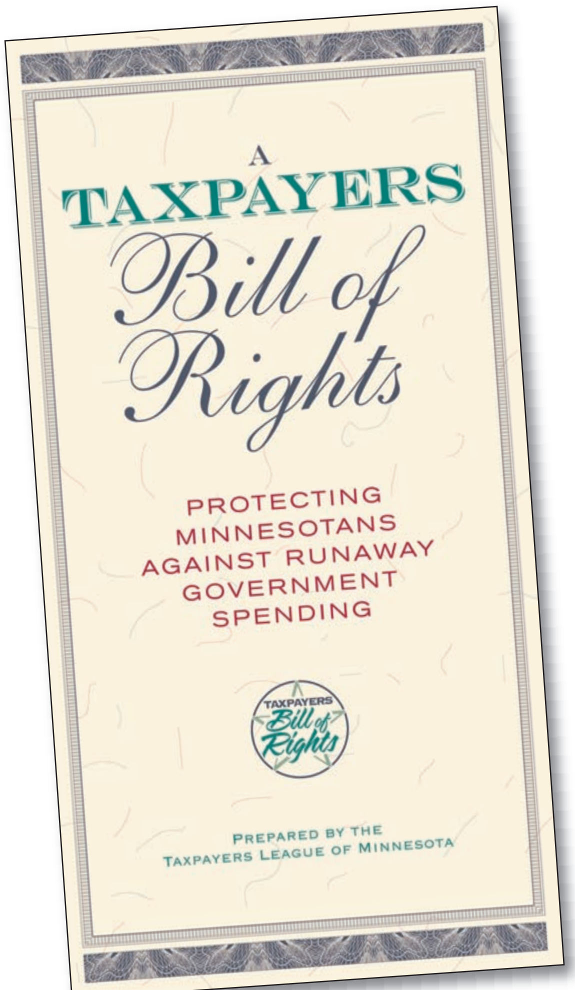
A rating is useless if no one sees it. Once a voting study is finished, a serious public relations effort should be made to get it to the media, members of your organization, and the legislators in the rating. See previous sections of this booklet for publicity ideas.

Also, it is a good idea to present award plaques to the highest-scoring legislators. This helps encourage good legislators by giving them positive publicity in the media, and helps establish good relations between your organization and fiscally responsible elected officials.

Ballot Measures

Fighting a tax or bond referendum is an excellent project for your group. Nearly half of all states have provisions in their constitutions for citizen initiatives. This means that a group, by collecting a set number of signatures of registered voters, can place an initiative of their choosing on their state ballot for ratification by the electorate. Even if your state doesn't provide this critical tool, chances are your city or county allows either charter amendments or citizen-sponsored referenda on local government actions.

Should you want to mount your own ballot campaign, be very careful to follow all election rules regarding wording, petition gathering, and deadlines. Too many good taxpayer measures have been disqualified because of technical infractions. States that have ballot questions usually require formation of a ballot question committee before money can be raised or spent on ads and grassroots organizing. Again, you must check with your state for details and rules.



Your research committee should investigate each measure to determine its cost or benefit to the taxpayer. Both immediate and long-term costs should be considered. After the proper research has been done, you should launch a publicity campaign on the issue. Through advertisements in your local newspapers, appearances on local radio talk shows, bumper stickers, buttons, and mailings to your members, you should publicize the taxpayer's point of view.

To get you started, here's a list of taxpayer-friendly measures from past ballot cycles:

- Taxpayer Bill of Rights: Some of the most successful taxpayer groups have attempted to limit their state taxes and spending through an amendment to their state constitution. The specifics of each amendment vary, but the most effective measures require either voter approval or a legislative "supermajority" in order to raise taxes or government spending beyond "population + inflation" increases. These measures are generally known as Tax and Expenditure Limitations.

- Requiring voter approval for any local property tax increase of more than 2 percent over existing levies (a key feature of California's landmark Proposition 13 measure).

- Eliminating or reducing existing ad valorem or excise taxes.

- Prohibiting local and state governments from using taxpayer dollars to lobby for higher taxes and more spending.

- Creating a "rainy day budget fund" that must be filled before new spending commitments are made.

- Banning state or local eminent domain actions that transfer property from one private owner to another, and requiring that private property taken for public use (e.g., schools and roads) be subject to proper compensation requirements for the original owners.

- Requiring that school districts spend at least 65 percent of their operating moneys on instruction in the classroom (as opposed to more bureaucracy).

- Obligating state government and localities to waive any new regulation that depresses property values unless they compensate owners accordingly.

- Requiring various legislative, executive, and judicial officeholders to forfeit their state-funded (i.e., taxpayer-funded) pensions if they're convicted of a felony or removed after an impeachment proceeding.

For an overview of how initiatives and referenda have been used to limit taxes, consult NTU Foundation Policy Paper 114, ***By Popular Demand***, available at www.ntu.org. Also, check out our ballot measure analyses for recent elections. Finally, you can contact NTU for more ideas and suggestions.

Spending Transparency

As taxpayers are the ones funding local and state governments, they have every right to see what their money is used for. Unsurprisingly, most state and local government bodies do not make their spending ledgers publicly available. "Opening up the books" is a ripe target for taxpayer groups.

Thanks to technological advances and successes on the federal level that put spending information online (visit www.usaspending.gov), more state and local lawmakers are entertaining the notion of creating expenditure websites for their own jurisdictions. Contracts, grants, public employee salaries, bond spending, and regular appropriations should all be made available to the public.

If your group chooses to pursue this issue, one of the biggest favors you can do yourself in the process is to ensure that both Republicans and Democrats are involved in writing and passing a spending transparency bill. Experience on the federal level and in other states suggests that bills with sponsors from both sides of the aisle stand a much better chance of surviving the legislative process. Keep in mind that executive branch leaders can also take the initiative in putting spending information online.

Your friends in this endeavor will be wide-ranging – from conservative fiscal watchdogs to liberal public-interest groups. Broad coalitions have been created at every level of government to support these efforts and there's no reason why that should not be the case in your state or locality.

One way that opponents of transparency have tried to derail these efforts is by alleging that creating a searchable central website for state spending will cost an enormous amount of taxpayer dollars. Though there are costs involved, they are minimal, reasonable, and justifiable. Keep in mind there are ways to make spending information accessible to taxpayers without consuming excessive outlays in the process. These include using existing databases and resources, or working with private sector partners willing to lend their database expertise. Sometimes it is as simple as putting an expenditure list on an existing state or city website.

Spending transparency is not a "right" or a "left" issue; it's a right and wrong issue. In addition to being good policy, however, it is good politics. Citizens of all political stripes support greater government transparency and accountability, and you can help to bring this about by advocating for a spending transparency database in your state.

Visit www.ShowMeTheSpending.org to learn more about this issue and to find model legislation that your group can support. If your state or locality already has this tool, make maximum use of it. Research and publicize expensive contracts, strange spending patterns, etc.

Campaign Promise Reviews

Many voters have experienced situations where candidates don't keep their campaign promises to taxpayers after Election Day passes. Some politicians looking to be elected talk a good game of property tax relief or limiting spending, but their actions in office don't live up to their pledges on the campaign trail. Your group should consider highlighting these discrepancies.

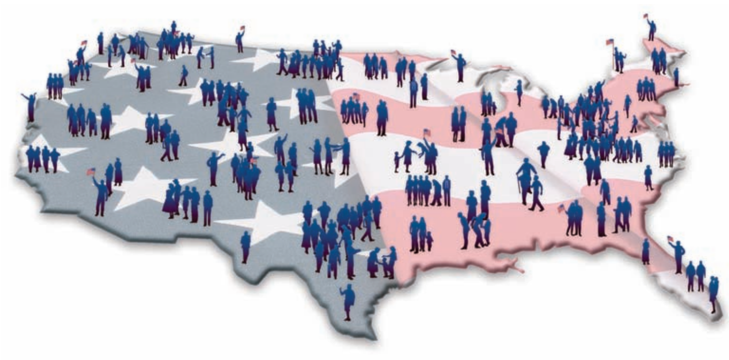
Consider writing a report after election season (allow at least six months or a year to pass to give officials a chance to act) that compares candidates' pledges with their actual votes in office. Make sure that you properly cite and source campaign quotes (be sure to keep campaign fliers and/or print off campaign website statements – these have been known to disappear after Election Day), and provide vote date and roll call numbers for your "in office" comparisons.

Although you might be tempted to focus in on the bad, you can use these reports to reward "good behavior" – instances where candidates kept their promises to taxpayers.

Campaign promise reviews allow you to make a strong statement about individual lawmakers and their record without going through the legal hassle of endorsements. Make sure these reviews are available to the public come next election time.

A Final Word

This pamphlet was designed to give you a basic blueprint for starting a taxpayer organization in your area. It is by no means exhaustive. If you remain committed to keeping the tax revolt alive in your own back yard, NTU can help you further. We can provide detailed advice on nurturing your organization, and making it a force to be reckoned with in local politics. We can also furnish pertinent statistics on taxes and spending in your own state, names and addresses of fellow activists, the latest news about the nationwide tax revolt, evaluations of ballot proposals, and much, much more. We look forward to hearing from you.



For additional information, contact:

National Taxpayers Union
108 N. Alfred Street
Alexandria,VA 22314
(703) 683-5700
www.ntu.org
ntu@ntu.org

NTU National Taxpayers Union

About the National Taxpayers Union

The National Taxpayers Union (NTU) was founded by a handful of concerned taxpayers in 1969. Since that time, it has helped to organize the most extensive and broad-based network of taxpayers in the country. NTU, a non-partisan, non-profit organization, represents 362,000 members interested in reducing taxes, government waste and spending.

NTU members who contribute $15 or more receive Dollars & Sense, NTU's bi-monthly newsletter, and ***Capital Ideas***, newsletter of the NTU Foundation. Both keep them informed of our progress in representing the taxpayer, and gives them the facts on important taxpayer legislation. Members also receive numerous other benefits, including the annual NTU Congressional rating.

Additionally, those who contribute $50 or more receive Tax Savings Report, published ten times per year. Tax Savings Report is full of tax tips and expert advice to help individuals and small businesses.

NTU Membership Application

YES! I want to help. Please enroll me immediately as a member in the National Taxpayers Union. I understand that I must contribute at least $15 to receive Dollars & Sense and Capital Ideas for one year.

Name (please print) ____

Address____

City__________________________ State________ Zip____________

_____My check is enclosed. _____Bill me.

_____$15 _____$25 _____$50 _____$100 _____$250 _____$500

_____$1,000 _____Other $_________

_____ I am already a NTU member, but would like to send an additional contribution.

Mail to: **National Taxpayers Union**
108 North Alfred Street
Alexandria, VA 22314

For further information visit NTU's website at

www.ntu.org

or call (703) 683-5700.

Please note: contributions to NTU are not deductible as charitable contributions.

PROTECTING AMERICAN TAXPAYERS SINCE 1969

NATIONAL TAXPAYERS UNION
108 NORTH ALFRED STREET
ALEXANDRIA, VA 22314
TELEPHONE: (703) 683-5700 • FAX: (703) 683-5722

VISIT OUR WEBSITE AT WWW.NTU.ORG
OR E-MAIL US AT NTU@NTU.ORG