

# Tax Fairness Action News

Spring 2009

Volume I, Number 3

*The Tax Fairness Organizing Collaborative is a network of statewide grassroots organizations that are educating and organizing for fair and adequate taxation primarily at the state level.*

## Our Principles

### We believe:

- ◆ A fair tax system is one that is progressive, transparent and that generates enough revenue to fund quality public services and provide opportunities that enable all people to thrive.
- ◆ Comprehensive participation of people at the grassroots level in political change processes is integral to social and economic justice.
- ◆ Collaborating, communicating and problem solving with peer organizations adds value to an individual organization's work.
- ◆ The internal and external workings of nonprofit organizations should be explicitly and demonstrably democratic and non-oppressive.

*For more about the Collaborative see the back page.*

## Contents:

Movement building in NV	p. 2
WI tax reform hits primetime	p. 3
Better choices for NY	p. 4
Making corporations pay in OR	p. 5
NC's revenue reform coalition	p. 6
Closing the wealth gap in RI	p. 7
Closing corp. loopholes in MA	p. 8
And more...	

## Dear Reader,

The introduction to the last issue of TFAN (Spring 2008) described the Collaborative's concern over what was then an alarming combined \$40 billion budget deficit in 25 states for the fiscal year 2009.

This year, those state deficits have been compounded by massive revenue losses resulting from the collapse of an illusionary economic boom; a boom caused by years of shameless federal deregulation of the financial industry and "de-taxation" of the rich. As a result, at least 47 states are facing deficits in the coming year(s), estimated to total more than \$350 billion for fiscal years 2009-2011, according to the Center for Budget and Policy Priorities.

Even after a significant influx of federal stimulus dollars, the social and economic impacts of the crisis for the residents of those states remain severe and are about to get worse. On the spending side, many states have already begun to cut eligibility for health insurance, programs for the elderly and disabled, public transportation, and all levels of education. Revenue-wise, among the many new expenses affecting primarily working and middle class families are increases in public transportation fares, college tuition, tolls, and a variety of fees.

This is a critical moment for the TFOC and all those who have long advocated for progressive tax reform. States cannot be allowed to slash safety net services or close budget gaps on the backs of those already most affected by the irresponsibility of Wall Street and government (de)regulators. As reflected in the following articles, TFOC members are using this crisis to make policy and organizing gains, advancing the progressive values and principles we have been promoting all along.

We shall continue to work with all sectors of society to bring about progressive tax reform in our states. Those who have benefitted most from the social and economic systems—many even from this crisis—must contribute more to preserve and revitalize the public infrastructures and institutions we value as a society. As you'll see inside, TFOC members dare to push state governments to move swiftly to create economically just revenue sources that fund the expansion of social safety nets and foster economic opportunities for struggling working and middle class people.

Adrián Boutureira, TFAN Editor



*Defending education is a family affair. Tax Fairness Oregon grandfather-granddaughter team (Steve Wright & Oby Nwokoma) deliver a clear message at Salem Rally.*

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**Arkansas:** Arkansas ACORN  
**Colorado:** Colorado Progressive Coalition  
**Connecticut:** One Connecticut  
**Florida:** Florida Center for Fiscal and Economic Policy; Human Services Coalition  
**Illinois:** Center for Budget and Tax Accountability  
**Kentucky:** Kentuckians For The Commonwealth  
**Maine:** Opportunity Maine; Food AND Medicine  
**Massachusetts:** Neighbor to Neighbor; Coalition for Social Justice  
**Missouri:** Missouri Progressive Vote Coalition  
**Nevada:** Progressive Leadership Alliance of Nevada  
**New Jersey:** New Jersey Citizen Action  
**New Mexico:** Southwest Organizing Project  
**New York:** New Yorkers for Fiscal Fairness  
**North Carolina:** North Carolina Justice Center  
**Oregon:** Our Oregon; Tax Fairness Oregon  
**Pennsylvania:** Penn PIRG/United Pennsylvanians  
**Rhode Island:** Ocean State Action  
**Tennessee:** Tennesseans for Fair Taxation  
**Texas:** Center for Public Policy Priorities  
**Virginia:** Virginia Organizing Project  
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# PLAN does not mourn, it organizes...

By Launce Rake, Progressive Leadership Alliance Nevada

It is impossible to exaggerate the scope of the economic crisis in Nevada. For years, organizers have heard from the Progressive Leadership Alliance of Nevada and allied groups on the state's shameful lack of funding for education, public safety, health care for working families and children, and all other essential human services.

Now, however, the economic collapse has hit Nevada and Las Vegas harder than almost any other state and community in the country, exacerbating already chronically insufficient and inadequate funding. Over the last 20 months, the Governor and Legislature have cut nearly a third of the state's \$7 billion budget—and Gov. Jim Gibbons, a Grover Norquist devotee who habitually repeats the phrase “No new taxes,” proposed another 1/3 cut in January.

The state has virtually shut down rural health services, slashed Medicare and children's health insurance for working families, cut public safety spending, halted capital projects, and required teachers to buy their own textbooks and supplies in the public schools. The governor's proposal would bring a 52 percent cut to the University of Nevada-Las Vegas' state funding, effectively killing the school. The Governor's alma mater would sustain a 47 percent cut. Community colleges throughout the state would be shuttered.

Also in his proposal would be a six percent pay cut to state and local public employees across the board—despite the fact that most, such as teachers, have contracts that cannot be voided by gubernatorial fiat.

And the cuts to social, educational and medical programs are coming as tens of thousands are being forced into unemployment. Gambling, tourism and construction, the basis for Nevada's economy, have been particularly hard hit. For the first time since the early part of the last century, the population is actually shrinking as people flee the economic catastrophe that is the Silver State today.

So we're pushing back—hard.

Our strategy depends on lining up, training and energizing our traditional allies in the labor movement, in social services organizations and agencies, and new allies among groups that have traditionally served “niche” communities, such as those providing services to home-bound disabled people (a program designed for virtual elimination) and autistic children. We are working to avoid pitting interest groups against each other: We are emphasizing the need to generate additional stable revenue sources for state and local government.

The governor's budget was dead-on-arrival when he submitted it to our Legislature in January. We now must focus the community support for adequate and stable revenue on the legislative process.

In our organizing work, we are not reinventing the wheel. We are rallying support among thousands of our direct supporters and allies to pressure the elected legislators through email, phone calls and most all of, attendance at legislative hearings and personal vis-

continued on page 13

# Wisconsin tax reform organizing hits primetime with Institute for Wisconsin's Future

By Gina Palazzari, Institute for Wisconsin's Future

Eau Claire is a county in northwest Wisconsin, a rural area crisscrossed by lakes and forest. The county seat is the city of Eau Claire with a population of 65,000 people. Like most communities, Eau Claire and the surrounding towns have been juggling budget shortfalls for the past eight years—state aid to local government has been reduced as state revenues fall. Over the past two years, Institute for Wisconsin's Future (IWF) staff has been working with Eau Claire community leaders to build a coalition that can press for adequate state funding to protect quality services and keep a lid on property taxes. After many starts and stops, the organizing effort is making serious headway. The IWF campaign to “disclose, expose and propose”—to disclose incidents of tax unfairness, expose them to the public, and propose alternatives—has produced many community organizing opportunities.

In October 2008, the Citizen Alliance for Strong Communities—Greater Eau Claire Area (CASC) was established bringing city, county, school board, labor council, business and technical college officials on board. Their first action was to hold a community forum for state legislative candidates. On January 27, the group invited elected officials from all levels of government, as well as the Chamber of Commerce and local union leaders, to participate in a workshop on ways to increase state revenue. Jack Norman, IWF Research Director, led the discussion using a recent IWF report on over 35 options for raising new money that could be directed to maintain local services and infrastructure—The Catalog of Tax Reform Options for Wisconsin. Over 40 people attended the workshop from Eau Claire and the environs. The presentation included an overview of the federal stimulus package as well as information from another IWF report on how increased staffing

for the Wisconsin Department of Revenue could produce millions of dollars in revenue—Investing in Revenue: How Wisconsin can profit by using the Minnesota model for closing the tax gap.

The Eau Claire event is part of the IWF state organizing project, currently operating in four communities around the state. The project aims to build diverse alliance groups that are informed and organized to fight for changes in the state revenue

policy that will protect key services and make the tax structure fairer to low-income and working families. This effort is desperately needed.

The Wisconsin economy is in free fall. A new economic report projected that “Wisconsin will lose a stunning 65,000 jobs this year—four times as many as in 2008—and state unemployment will reach 8

percent for the first time in 25 years.” Wages and salary growth is lower than the national average. Personal bankruptcy has risen 37% since January 2008. The state's fiscal situation is equally dire. Wisconsin faces a structural deficit of \$5.7 billion for 2009-2011. The Governor mandated staff cuts in state service programs. State aid to schools and shared revenue for local governments are projected to fall well below the actual cost of maintaining basic operations. At a time when families need additional support from the public sector, it is crippled by inadequate revenue. Citizens most in need—the young, the old, the poor and disabled—are not getting the level of help they deserve.

Developing and promoting progressive revenue options are vital to protect public structures while controlling property taxes. During the 2008 state budget process, there was serious



*The Institute for Wisconsin's Future (IWF) and Eau Claire leaders discuss ways to increase state revenue for community infrastructure.*

continued on page 10

# Better Choices urged in New York State

By Ron Deutsch, New Yorkers for Fiscal Fairness

New York State is facing a massive state budget deficit of some \$15 billion for our coming 2009-2010 fiscal year. I suppose we should take comfort in the fact that we are not alone in this situation. Under the heading of misery loves company, 46 other states are also facing glaring budget deficits this year. The question we all are asking is: What is the best way to address these massive budget gaps without hurting the economy and without hurting the very people who are already struggling with foreclosures, job losses and the loss of services.

Our state fiscal year begins April 1, 2009 and we have already had to plug a \$2 billion dollar budget gap for our current fiscal year. Our Governor held numerous special sessions throughout the fall to attempt to get the Legislature to cut \$2 billion in spending. The Better Choice Budget Campaign, a coalition of more than 100 faith based, labor and non-profit organizations led by New Yorkers for Fiscal Fairness, had proposed numerous solutions to the crisis that we believed were prudent and did little harm to our economy. Our Governor, David Paterson, decided he wanted to make significant cuts to education, healthcare and non-profit programs and services mid-year to close the gap. He called a special session of the legislature for November 18 to slash \$2 billion from the current year's budget. He would have been pulling the proverbial rug out from under school children, hospitals, non-profit organizations and a host of services for the poorest New Yorkers. We could not let this stand!

## Mobilizing across the State and taking to the streets

The Better Choice Budget Campaign took the lead in organizing simultaneous press conferences across the state in 10 cities to decry the Governor's approach to our fiscal crisis. Coalition partners held press conferences/rallies the week before the special session at county office buildings, the Governor's local offices, and at local programs that would be affected by the cuts. Ironically enough, the Governor formally released his deficit reduction plan one hour before our press conferences were about to start. The timing could not have been more perfect. The press was looking for a response to the Governor's proposal after his release and we were able to provide it in spades! There were massive amounts of television, radio, and print media coverage of our press conferences.

Just a month earlier the Governor had made some across-the-board cuts to state agencies that negatively impacted many

non-profit providers and we were told he did this because there was no outcry from the non-profit community so he assumed it was acceptable. This time there was no mistaking our outrage about the cuts. He heard our message loud and clear!

## Joining forces

The Better Choice Budget Campaign then joined forces with the One New York: Fighting for Fairness Coalition out of New York City to mobilize people from around the state to come to Albany to protest on the day of the November special session. We urged the Governor and the Legislature to not rush into making these cuts when we knew a federal stimulus package to states would be forthcoming. School had already passed their budget for the year and non-profits had already budgeted for the year based on the contracts they had from the state. Now the state was looking to make massive cuts to these programs and leave everyone high and dry.

We further urged the Governor to make use of the states reserve funds. New York had over \$1.2 billion in reserve funds that could have easily been used to mitigate the harmful impacts of these cuts. The Governor chose to ignore our pleas and insisted upon major mid-year cuts. On the day of the special session it appeared that the Governor was going to get his way.

We were able to mobilize over 2,000 non-profits, union members, church leaders and others to march on the capitol and tell them to "Stop the Cuts." Busses poured into Albany from all across the state – from Buffalo to Brooklyn they came with signs and posters and passion. Our massive rally chants echoed through the halls of the Capitol as Legislators were meeting to decide the fate of many of the protestors, who were braving the cold and snow outside the warm confines of the state building. The Legislature would not allow the Governor to have his way that day and decided to tell him they agreed with the protestors outside – that this was the wrong public policy decision to make on that day. The Governor abruptly cancelled the special session and sent the Legislature home. Needless to say, when the news made it outside to the crowds the cheers rang out. We were able to stave off some horrible budget cuts for the time being, but we knew this was just the beginning of long budget battle yet to come.

Nobel Prize winning economist Joseph Stiglitz, in a letter to Governor Paterson and Legislative Leaders, told policy mak-

continued on page 12

# Making corporations pay their fair share in Oregon

By Jody Wisner, Tax Fairness Oregon

“Corporate taxation, we’ve got to increase it.”

That’s one of the refrains often heard but unsuccessfully addressed in our state legislature. In fact, we are NOT proud to say that Oregon has helped lead the nation in the direction of single-sales factor taxation. That’s just one of many tax breaks for our biggest businesses—breaks that have eroded corporate participation in supporting the state’s infrastructure—the same infrastructure upon which businesses rely.

Of course, when the Oregon Center for Public Policy, the Oregon Education Association and others succeeded in making the point that two-thirds of C-corporations doing business in Oregon pay only \$10 in taxes, even businesses wanted that message removed. But they wanted it removed at little cost to themselves.

Big businesses—and even small—have convinced the Governor to submit a proposal to raise a minuscule \$40 million a year. They want to get rid of the message that most corporations pay only \$10. Tax Fairness Oregon is leading a

we say. “We need \$400 million a year more, about double what we currently collect in corporate tax revenue.”

But we haven’t stopped there.

Saying we don’t want to allow corporations to “take down the billboard” that says that only one-third of them pay more than \$10 a year, we’re doing our first fund raising ever – to actually erect this billboard in our state capital.

We’ve got the money for the first month and are selling bumper stickers for \$10.01: “This bumper sticker cost me more than most corporations pay in taxes.”

As they arrive at their parking lot, legislators will confront our Burma Shave style sign campaign. Some favorites of that campaign—with each line a separate sign:

- *16% was corporate share; now it’s 6%, think that’s fair?*
- *Hey, hey, what do you say? Make those Corporations pay.*
- *Tax laws cleverly crafted; families shamefully shafted.*

• *Corporation now pay light; you can make it right.*



campaign against that idea. We’re calling on the legislature to “just add a zero,” We’re insisting that we’ll keep the \$10 minimum rather than take down the billboard message that corporations pay only \$10—unless we get corporate disclosure along with the \$40 million increase. “\$40 million isn’t enough,”

While the media campaign, marches and guerilla tactics parts are fun, the hard work was crafting a plan that really could

continued on page 14

# Together NC Coalition calling for comprehensive revenue reform in North Carolina

By: Hope Marasco, Outreach Coordinator for the Budget & Tax Center, North Carolina Justice Center

### Background

North Carolina is widely recognized as a desirable place to live—a great place to raise a family, work, do business, grow up, and grow old. Throughout its history, our state's greatest successes have been closely linked to our willingness to make significant investments in public structures. When faced with the Great Depression, lawmakers took bold steps to create statewide public schools and a statewide highway system. As a result, NC residents have benefited from these shared resources for the last seventy years. In short, we have been at our best when we've pulled together to build for the future.

As is the case in most states across the country, North Carolina currently faces a deep state budget shortfall, which threatens to diminish our quality of life. According to the NC Budget and Tax Center, the state budget deficit could be as high as \$4.5 billion. Two primary contributing factors to this crisis are new economic pressures from the global economy and an outdated state revenue system. Although NC is slated to receive \$1.7 billion in federal stimulus money, we will still be left with a sizeable budget shortfall.

### Together NC Coalition

Absent assertive action by our state elected officials, North Carolina risks losing the strong public investments that we have gained throughout our

state's history. As such, we have convened a statewide coalition of unprecedented size to help shape the debate and craft the solution to our state's economic crisis. Our new and growing coalition, Together NC, is a broad and diverse collection of nonprofit organizations, service providers, professional associations, and grassroots communities. In the midst of this economic



crisis, our coalition has seized the opportunity to promote wise choices for shared prosperity for all North Carolinians.

On January 26, nearly 85 members from all of the participating organizations attended our internal campaign launch. Following that initial success, on February 24 we publicly launched the campaign to the media, lawmakers, and the general public. With an active steering committee and a four-pronged strategic workgroup structure (including outreach/grassroots advocacy, communications, research/policy, and direct advocacy/lobbying), we are quickly advancing a reform-minded agenda of tax fairness in North Carolina.

### Our Shared Principles

Now more than ever, in the face of severe economic recession, we recognize the importance of speaking strategically with one loud, clear, united voice about the need to maintain and build upon the public investments that support the fabric of our communities. To this end, we are calling upon our state leaders to make state fiscal policy decisions that are informed by the following set of shared principles:

1. Build upon our sound public investments.
2. Think big, think forward.
3. Only a balanced approach will work.
4. Revenue solutions must be adequate, stable, and fair.

To learn more about these principles and the work of Together NC, please visit our newly launched website at: <[www.togethernc.org](http://www.togethernc.org)>.

We are confident that despite this economic downturn, by working together, we can ensure widely shared prosperity in the future. North Carolina's greatest successes occur when we make significant investments in our state's greatest resource: its people. Investing in North Carolina's most important asset—our human capital, everyday working people—isn't just the right thing to do; it's the best way to build a prosperous economy that works for everyone.

# Ocean State Action organizing to close the inequality gap in Rhode Island

By Karen Malcolm, Ocean State Action

As organizers for economic justice, Ocean State Action has much work to do to help Rhode Island realize the hope provided by the election of our new President Obama.

Ocean State Action is the catalyst in Rhode Island for organizing powerful and diverse issue coalitions that work strategically and successfully for fair taxation and economic justice, health care for all, civil and reproductive rights, and environmental justice. As coordinators of the Campaign for Rhode Island's Priorities, we are at the center of the fight in Rhode Island to ensure discourse and direct action to win economic justice, defend the role of government in an equitable society, and fight for tax and budget policies that support an equitable system.

The problem? Income inequality has been growing at a faster rate in Rhode Island than nationally for some time, making the current national economic crisis even more dire for Rhode Islanders. From 1990–2006, Rhode Island had the fifth highest rate of growth in wage inequality in the country. Between 2000 and 2006, we were the only state in New England where the median family wage declined while income for those above \$200,000 soared far in excess of the national average (Source: CBPP).

This inequality is perpetuated by policy choices made in our state's capital over the past decade.

## RI's tax rule changes benefit wealthy, add burden to everyone else

Specifically, several years ago the state enacted an alternative flat tax option to benefit just a handful of very wealthy households (+\$336,500 annually), more than half of whom live out of state. This policy has cost an estimated \$46 million in lost revenue with estimated losses by 2011 to exceed \$213 million (source: RI Division of Taxation). At the same time, the state enacted ill-conceived reductions in the state's capital gains tax rates (to 1.67% on long-term) that over the two tax years prior to the economic down-turn cost an estimated \$27 million in lost revenue (source: RI Division of Taxation). The state also enacted deliberate policies to erode corporate contributions to general revenue, resulting in an 87% drop between 1979 and 2002—the third steepest drop nationally (source: CBPP). In response, investments in quality child care by the state



plummeted by 80% between 2001 and 2008; cash assistance to low-income families dropped by 59% between 1998 and 2008; and enrollment in the state's SCHIP program declined by 10% from 2005–2008.

It is no surprise, then, that income inequality in the Ocean State has skyrocketed, economic justice sometimes seems out of reach, and that Rhode Island families and government are in a weakened position comparatively with other states as we strive to respond equitably and pro-actively to the current economic crisis.

And now, Rhode Island's Governor Carcieri has stated publicly he is unwilling to use Federal economic stimulus money to get Rhode Island out of the current budget crisis. Instead, he seeks to use the crisis—and the stimulus—to perpetuate the bad policy choices of recent years by recommending elimination of the state's corporate income tax, erosion of the state's estate tax, and a flattening of the state's personal income tax structure to benefit those with earnings above \$175,000 all paid for by deep cuts to public programs.

Why organizing matters: Like our allies in other states, Ocean State Action knows it is grassroots organizing that breathes life and power into the quality data and policy analysis of our

continued on page 10

# Closing corporate loopholes in Massachusetts

Allison Kennedy, Neighbor to Neighbor

Six years ago, Neighbor to Neighbor Massachusetts (N2N-MA), Coalition Against Poverty (CAP) and Coalition for Social Justice (CSJ) members across the state identified closing corporate tax loopholes as a priority. They recognized that corporate tax avoidance was diverting revenue from crucial social programs. For many members, their first experience with N2N-MA, CAP and CSJ was going door-to-door or calling from phone banks on the corporate tax reform campaign.

In the years that followed, N2N-MA, CAP, and CSJ members were successful in closing a number of individual corporate loopholes through grassroots pressure on target legislators, but we were unable to win on comprehensive corporate tax reform. The 2006 gubernatorial election changed that. N2N-MA and CSJ members interviewed one of the candidates, Deval Patrick, and in the meeting, he committed to closing corporate tax loopholes. Both groups endorsed Deval Patrick and instrumental in his victory were our efforts to identify 20,000 infrequent voters as supporters and turn them out to the polls!

After his inauguration, Governor Patrick again met with N2N-MA and CAP, and CSJ members face to face in the corner office. He said to them, “This is your office. This is your house.” and reaffirmed his commitment to corporate tax reform. Members were reenergized to organize for a win!

In the last issue of TFAN, we were on the brink of victory. We were battling to preserve the best elements of the House and Senate bills to close two of the largest corporate tax loopholes in MA (combined reporting and “check the box”).

We are now excited to report that after a hard-fought six year campaign, N2N-MA, CAP, and CSJ and a coalition of allied la-

bor and community organizations won an unprecedented victory in 2008 on comprehensive corporate tax reform! Members across the state were invited by Governor Patrick to join him in the bill signing last July. MA currently faces a \$3.5 billion deficit and this bill contributes to much needed revenue, raising nearly \$300 million to stop cuts to social programs this year.

N2N-MA, CAP, and CSJ have been leading the charge to stand up to corporate power. Ending corporate tax evasion will increase revenue and help secure basic rights to health care, housing, and education.

This win is unique because it created an ongoing source of new funding that can support working families’ needs into the future. It represents a new strategy for building progressive power from the grassroots. Building on this success, N2N-MA, CAP, and CSJ members will continue to fight for progressive taxation this year and help address the current budget

continued on next page



Neighbor to Neighbor (N2N) members rally against corporate loopholes at the Massachusetts State House.

### *Closing loopholes in Mass. continued from previous page*

crisis. In good economic times and in bad, N2N-MA, CAP, and CSJ activists continue to prioritize progressive taxation because they know it is a structural solution to inequality.

Unifying a diverse group of allies to fight for revenue together is an essential next step. We are part of a newly formed statewide coalition to identify solutions for an economic recovery plan that will protect necessary state services and social programs and pave the way for long-term progressive tax reform. We will continue to lead popular education style tax trainings incorporating expertise and research from United for a Fair Economy and the Massachusetts Budget and Policy Center to inform and motivate our members about the current economic climate and to develop winning strategies together.

Saving the Income Tax- 2008 MA Ballot Question When N2N-Worcester members heard about the ballot question to eliminate the income tax, they knew they had to mobilize and defeat it! Together, CAP, CSJ, and N2N made defeating

Question 1 the top priority in the 2008 elections. After over 6 years of trainings on the statewide budget and fair tax solutions, members knew that eliminating the personal income tax would cut nearly 40% of the budget. Members joined forces with local allies across the state to defeat the Question 1. We held local coalition meetings in each of our 5 chapters to strategize and work on implementing tactics together. Members facilitated 15 fair tax trainings across the state for local allies and community colleges informing them on the devastating impact Question 1 would have on cities and towns. Mobilizers led phone banks and door to door shifts in chapters across the state involving 75 new members. N2N-MA identified 9,485 infrequent voters through one-on-one direct contact, many of whom were registered to vote through our efforts in Worcester, Lynn, Springfield, Holyoke, Leominster, and Fitchburg!

CAP/CSJ organized over 100 people to go door-to-door, work the phones, do outreach at public places, and speak to groups. Altogether, we persuaded 10,187

people to Vote NO on Question 1. We helped organize over 400 people to attend No on Question 1 Campaign Kick-Off events in 4 cities, involving nearly 100 people to testify about the real-life consequences of repealing the income tax. We organized phone banks to contact tens of thousands of voters in cities like Fall River, New Bedford and Brockton and towns like Falmouth, Marion, Mattapoisett, Westport, Somerset, Swansea, Freetown, Mansfield and Abington. We organized door-to-door outreach in 18 public housing developments, identifying 1579 No on Question 1 voters and called hundreds of Portuguese and Spanish speakers in their own languages.

Together with our allies, we defeated Question 1 by a margin of 3 to 1. We turned the filing of this regressive proposal into the catalyst for a statewide public education campaign about progressive taxation. This decisive victory puts us in a great position for this year's campaign to respond to the fiscal crisis and stop budget cuts.

### **TFOC Members Lobby for Estate Tax in Nation's Capitol**

TFOC members from North Carolina, Washington, Kentucky and Missouri participated in UFE's Estate Tax Lobby Day March 11 in Washington DC to urge their members of Congress to support a robust federal estate tax.

Hope Marasco from the North Carolina Justice Center said of Lobby Day: "Participating in the UFE/TFOC Lobby Day was an excellent experience for us here in North Carolina. We were able to speak with the staff of our elected officials regarding the importance of maintaining and strengthening the estate tax. We hope that as a result of our visits, our Reps and Senators will be more attuned to the benefits of maintaining a strong estate tax. Our elected officials must understand that the people of North Carolina care about this issue; we simply cannot afford to let good revenue streams dry up during this economic drought."

In all, 12 lobby day participants met with legislative staff representing 17 House and Senate offices. The visits made a real difference with the staff who rarely or never meet estate tax supporters, and provided information to staff and newly elected legislators not familiar with the issue. The visits also provided UFE with useful information on legislators' views on the estate tax and upcoming proposals in Congress.

Coming up next: there will be a series of votes on amendments to the federal budget resolution that will propose weakening the estate tax. Later in 2009, there will be votes on permanent estate tax legislation.

2009 is now or never for estate tax! We must keep up the pressure on Members of Congress to protect and strengthen our nation's most progressive tax.

### *Wisconsin Organizing* continued from page 3

debate around revenue issues that had been verboten for many years—revealing and closing corporate tax loopholes, taxing business services, re-instating the estate tax, re-examining the numerous corporate subsidies in terms of criteria and accountability as well as assisting local governments in their property tax disputes with large companies. In the final budget document, there was some progress. The Wal-Mart real estate income tax loophole was closed, large companies disputing local tax bills were delayed from taking the issue to costly court processes and 69 proposed new tax loopholes were defeated. Through presentations, outreach meetings and work with the media, IWF worked hard

to raise awareness and engage citizens in these debates.

Action organizing has been focused in four areas, Eau Claire in the northwest, Wausau in the central north, Oshkosh in the northeast and the greater Milwaukee area in the southeast. There are community alliance groups in each of these areas with local leaders at the core. A string of working class Milwaukee suburbs formed the South Shore Citizens for a Prosperous Future, which recently held a community meeting to talk about closing corporate loopholes and other strategies for protecting community services. These outreach meetings are critical in overcoming people's pre-loaded antipathy to government and taxes. Knowing that over 60% of the

largest Wisconsin corporations pay no taxes helps to light local fires.

One priority for 2009 is boosting local leaders' capacity to talk about taxes and government. IWF has planned a Demos training series by Patrick Bresette on how to communicate with citizens more effectively and build civic engagement. The second priority is to work with groups statewide as well as local alliances to mobilize citizens around a key demand—do not cut any services until all tax loopholes for corporations and the wealthy have been closed. In a year when people are facing massive job loss but counties cannot staff job centers or emergency assistance hotlines, the message resonates.

### *Ocean State Action organizing* continued from page 7

research partners. Without it, numbers fall flat. A report without direct action is easy to ignore. That's why we do what we do, the hard "spit and shoe-leather" organizing work that wins – door knocking, phone banking, rallying, debating, writing, and persuading. Helping individuals gain a sense of their own power to help make change.

And it works. In two years, quality organizing by partners in the Campaign for Rhode Island's Priorities has meant real policy victories. We've closed three significant corporate tax loopholes, prevented the complete elimination of the state's tax on long-term capital gains, supported introduction of the state's first comprehensive economic justice tax reform proposal (Economic Growth and Fairness Act), and won enactment of one of the nation's more progressive corporate accountability and disclosure reporting acts.

This year, we've got to work even harder, intensifying our organizing to close the state's inequality gap. Already we've held multiple in-district house parties, held weekly phone canvassing that includes patch-thru calls from voters to

their members in the state's General Assembly, organized a constituent lobby day that brought more than 70 Rhode Islanders to the state house for face-to-face dialogue with elected leaders, organized a march and rally for hundreds to bring power into the debate on how best to use Rhode Island's stimulus money, worked closely with progressive legislators who have introduced progressive tax policies that will impact the lives and well-being of Rhode Islanders, and we don't stop.

We're working hard to expand our e-activist list, but even more, to engage e-activists in on-the-ground direct action. And we're getting close to launching an interactive en Español web page to ensure our immigrant community has a portal through which they can more actively engage.

We organize every day for change because it is collective voice and action that brings the power and life to the fight for economic justice and that wins change.

To learn more about what we do, please visit <[www.ocean-stateaction.org](http://www.ocean-stateaction.org)>.

# Network-to-Network Collaboration

The Tax Fairness Organizing Collaborative and the National Education Association (NEA) planned and facilitated TFOC's first ever network-to-network mini-conference, which took place in Washington DC on March 9-10, 2009.

The purpose of the mini-conference was for TFOC members and NEA affiliates in the same states to share information and generate ideas and strategies to collaboratively advance tax fairness and TEF objectives (TEF = Tax structures, Economic development policies and Funding for public schools). Participating were TFOC members and NEA affiliates from five states: VA, WA, KY, NC, and IL.

As a result of the mini-conference, all states significantly advanced concrete next steps for collaboration, including:

- In VA, the Virginia Organizing Project and the Virginia Education Association will collaborate to establish shared principles upon which tax fairness workshops will be created.
- In IL, the Center on Tax and Budget Accountability will continue to do workshops and Training of Trainers for members of the Illinois Education Association to advance comprehensive TEF/tax fairness in Illinois.

- In KY and NC, TFOC members will have a tax fairness booth at the Education Association's state conventions.

TFOC members and Education Association affiliates also identified key resources they will need to advance tax fairness in their states. These resources include additional funding, more organizers on the ground to educate and organize education association rank and file members, tax messaging/framing information and resources, research assistance, and technical assistance in educating about tax fairness.

In evaluating the mini-conference, every participant said they would recommend that other TFOC members and state education affiliates working on tax fairness/TEF attend a similar conference. Nine participants even offered to help shape the agenda for a future conference. The NEA and UFE are in dialogue about planning a second conference.

UFE and the TFOC are grateful to the NEA for hosting, co-planning, and funding this constructive and valuable mini-conference.



## *TFOC awarded major Open Society Institute planning grant*

Thanks to the generous support of the Open Society Institute, TFOC members will engage in a strategic planning process from January to July 2009. The purpose of this endeavor is to facilitate strategic reflection on how the Collaborative can most effectively grow to broaden and deepen its members' individual impact and the Collaborative's role as a player in the national

political discourse on tax fairness and progressive policy organizing. To date we have collected very useful data from TFOC members, peer networks and some external stakeholders. The results of the research will be presented to TFOC members at our annual meeting May 1-3, 2009, in Boston and together we will make key decisions on our purpose, strategy, and structure.

### *Better Choices in NY* continued from page 4

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#### Why not tax fairness, particularly given heightened income concentration at the top?

- Richest 1% of Americans now get nearly a quarter of all income—the highest share since 1928.
  - NYS has widest gap between rich and poor and between the rich and the middle 20% of the income distribution.
  - In NYS, top 1% got 29% of all income in 2006—more than two-and a-half times combined income of the bottom half. In NYC, top 1% income share is 37%.
  - While NYS's income tax is mildly progressive, the overall state local tax system is regressive because of the heavy local reliance on regressive sales and property taxes.
  - 14 states now have higher top income bracket than NYS.
  - No evidence that moderate tax rate increases at the top induce outmigration.
  - NYS Top Income tax rate has been cut in half over the last 20 years.
  - 4 out of 5 New Yorkers support it.
  - Richest New Yorkers pay far less of their income in taxes than do the bottom 80% of families in the state.
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ers that during a recession it is neither preferable to cut spending or raise taxes. But when States are faced with a multitude of bad choices, raising taxes on some portion of wealth over a relatively high level is far less harmful to a state's economy than massive service cuts. Why? Simple economics. Service cuts take dollar for dollar out of local economies at a time when we should be putting money into local economies. To bolster this position, we worked with the Fiscal Policy Institute to have a similar letter sent to the Governor signed by over 100 economists throughout the state of New York.

We have let this economic theory guide us as we move forward in our budget battle. The Governor has proposed \$9 billion in cuts to schools, healthcare providers, human services and most other programs. He also proposed a list of 137 regressive fees and taxes (\$3.1 billion) that would dramatically impact the state's low and moderate income residents. He says we all must "share in the sacrifice." Unless of course you happen to be a millionaire. We believe the Governor is practicing "spared sacrifice" rather than "shared sacrifice." His massive cuts and tax and fee increases seem to spare the wealthiest New Yorkers while asking those with the least means to sacrifice to close the budget deficit.

#### **Better Choices - balancing the budget and preserving services**

We are now in the heat of our budget battle and are urging the Governor to take a balanced approach to the budget. It would seem that federal stimulus money will only plug about 50% of our state's budget gap for this year.

Toward that end we have come up with approximately \$7 to \$8 billion in savings

and revenue that we think can be used to fix our state's budget gap and preserve vital services.

- **Increase the top rates of the Personal Income Tax on wealthy New Yorkers.** (raises between \$4 billion and \$6 billion depending upon the exact proposal).
- **Tobacco tax enforcement,** particularly on cigarettes sold on or by Native American reservations to non-Indians (raises ~\$500 million/year).
- **Pass the Bigger Better Bottle Bill and close the bottle bill loophole** (~\$200 million/year).
- Improve the effectiveness and accountability of the state's Industrial Development Agencies; **Apply the Brownfield Clean-Up Program reforms to "grandfathered" projects; and terminate the Empire Zones program** (~\$600 million).
- **Eliminate the use of high priced consultants** for work that state employees can do at a much lower cost (~\$417 million this year).
- **Eliminate the STAR Rebate checks program and phase in a Middle Class Circuit Breaker** (\$1.4 billion this year and lesser amounts in future years).

We will continue to mobilize for what we believe is the most logical way to balance the state budget while protecting New York's most vulnerable citizens. There is no other choice for us, except for THE BETTER CHOICE!

To learn more about the Better Choice Budget Campaign visit our website at [www.abetterchoicefornyc.org](http://www.abetterchoicefornyc.org).

### *Nevada's PLAN* continued from page 2

its to the elected leadership. Fortunately, our principal lobbyist is one of the most experienced and strategic hands in the Legislature, Jan Gilbert.

Jan made sure that our supporters didn't go into those meetings unarmed. PLAN recently finished work on a 26-page study that provides the intellectual underpinnings for our arguments that we must not just patch the existing tax-and-revenue system, but fundamentally reform the way we do business. "Fool's Gold: The Silver State's Tax Structure—Inadequate and Inequitable," notes that the state is at a crossroads, and that the "measure of a decent society is how it treats its most vulnerable members." It also stresses the fact that working and middle-class families shoulder a much larger tax burden—more than 8 percent of their income—than Nevada's many millionaires, who pay less than 1 percent of their income in state and local taxes.

We also point out that the mining industry, which has a limited tax responsibility set by the 1864 Constitution, evades even those minimal requirements through extraordinarily "liberal" use of tax deductions. We're arguing that the gold mining industry, which is making record profits in this time of economic insecurity, needs to do more to support the same state that the industry is poisoning with its mining waste.

The miners aren't pleased, but there appears to be strong support for bringing in more revenue from that sector.

We have had a series of rallies, press conferences and other events designed to get our message in front of the general public. Thus far this year, the "Fool's Gold" report, our presence at health care and education hearings in the Legislature, press conferences and community rallies have generated more than three-dozen discrete stories in statewide and national media.

In early February, we had a breakfast meeting in the Legislature Building that brought together dozens of students, newly

registered voters, new immigrant voters and others to meet and discuss the issues with legislators. The Senate and Assembly leadership attended and stayed to talk in earnest with the attendees, even after the food ran out. And we also pulled in and engaged a couple of anti-tax true-believers.



*Progressive Leadership Alliance of Nevada (PLAN) mobilizes community for women's health.*

We have a few other factors going for us: Progressives made solid showings in the 2009 general election, and Democrats took control of both our Senate and Assembly. This year, even many Republicans recognize the need to generate additional revenue for human services.

The opposition is still entrenched and firing back, but polls show solid statewide support for needed funding. This time next year, we undoubtedly will have some more bad news to report. But we should also have some good news for you.

To read a copy of "Fool's Gold: The Silver State's Tax Structure" go here: <<http://planevada.org/content/view/315/420/>>.

To read about media coverage of PLAN's work on tax and economic justice issues, go here: <<http://planevada.org/content/category/20/78/485/>>.

### *Oregon* continued from page 5

raise an additional \$400 million a year. Selling that plan to our partners and to legislators is still ahead.

Early in the summer of 2008, the head of our House Revenue Committee asked for help with legislative concepts on this, saying to us and to our ally, Stand for Children, “You’ve got to come up with some good ideas for corporate tax increases.” For that we’ve pulled together some certified smart folks—not just policy wonks and political operatives, but CPAs and small business owners.

We worked through the summer and fall, with help from the Center on Budget and Policy Priorities, the Oregon Center for Public Policy (our SFAI group), and other TFOC members, especially Dave Shreve of the Virginia Organizing Project’s Tax Reform Committee.

With the legislative session underway, we’re partnering with others in the state capitol building who worry about revenue on a daily basis—unions, human service groups, education advocates, student groups and organizations—the Oregon Bus Project, the League of Woman Voters, American Association of University Women, OSPIRG and a host of others to push for real action, this session.

A key piece of this work is having a daily presence in the Capital, talking with legislators—not just those on the law-crafting committees, but also those who have the horrible job of cutting budgets this session. We’re changing the conversation as we push for the right answers from our legislature.

The legislative session still has months to go as we write this. We’re not just crossing our fingers...we’ll have our billboard up April 1st. And we’ll refuse to take it down unless we get not \$40 million more a year, but ten times that from Oregon’s corporate businesses.

The tax plan:

- Change Oregon’s corporate tax rate from a flat 6.6% to the same 5%-7%-9% rate structure that families, small businesses and even large businesses organized as pass-through entities pay in Oregon income taxes.
- Add a corporate alternative minimum tax based on the interest, dividends and compensation paid (based on the New Hampshire business tax).
- Increase Oregon’s corporate minimum to \$320 and apply this privilege tax to all business entities. LLC’s, partnerships, LLPs, etc. weren’t even around back in 1929 when Oregon first established a corporate minimum.
- Accept a small change in corporate taxation on one condition—corporate disclosure. The governor, for instance, proposes an increase in the corporate minimum that raises only \$40 million a year more. We’d accept that legislation only if corporate disclosure legislation also goes into effect at the same time. Corporate disclosure would let us know how much large corporations doing business in Oregon actually pay in taxes.



*Tax Fairness Oregon participates in education rally in Salem, OR.*

# TFOC Members

## Alabama

Arise Citizens' Policy Project  
P.O. Box 612  
Montgomery AL 36102  
Tel: 334-832-9060  
<http://www.alarise.org>

## Arkansas

Arkansas ACORN  
2101 S. Main St.  
Little Rock, AR 72206  
Tel: 501-376-7151 x128  
<http://www.acorn.org>

## Colorado

Colorado Progressive Coalition  
1600 Downing St. #210  
Denver, CO 80218  
Tel: 303-866-0908  
<http://www.progressivecoalition.org>

## Connecticut

One Connecticut:  
SEIU CT State Council  
77 Huyshope Ave.  
Hartford, CT 06126  
Tel: 860-278-5688 x 15  
<http://www.onect.org>

## Florida

Florida Center for Fiscal &  
Economic Policy  
579 E. Call Street  
Tallahassee, FL 32301  
Tel: 850-222-7607  
<http://www.fcfeop.org>  
Human Services Coalition  
260 NE 17th Terrace, Suite 200  
Miami, FL 22021  
Tel: 305-576-5001  
<http://www.hscdade.org>

## Illinois

Center for Budget and Tax  
Accountability  
70 E. Lake Street, Suite 1700  
Chicago IL 60601  
Tel: 312-332-1049  
<http://www.ctbaonline.org>

## Kentucky

Kentuckians For The  
Commonwealth  
PO Box 1450  
London, KY 40763  
606-878-2161  
<http://www.kftc.org>

## Maine

Opportunity Maine  
1057 Cape Jellison Rd.  
Stockton Springs, ME 04981  
Tel: 207-567-3074  
<http://www.opportunitymaine.org>  
Food AND Medicine  
20 Ivers St.  
Brewer, ME 04412  
Tel: 207-989-5860  
<http://www.foodandmedicine.org>

## Massachusetts

Neighbor to Neighbor  
8 Beacon St., 4th Floor  
Boston, MA 02108  
Tel: 617-723-6866  
<http://www.n2nma.org>  
Coalition for Social Justice  
56 North Main Street, Suite 403  
Fall River, MA 02720  
Tel: 508-982-3108  
<http://www.csjorganize.org>

## Missouri

Missouri Progressive Vote Coalition  
5585 Pershing Ave, Ste 150  
St. Louis, MO 63112  
Tel: 314-531-2288  
<http://www.missouriprovote.org>

## Nevada

Progressive Leadership Alliance of  
Nevada  
732 S. Sixth Street, Suite 200  
Las Vegas, NV 89101  
Tel: 702-791-1965  
<http://www.planevada.org>

## New Jersey

New Jersey Citizen Action  
744 Broad St Suite 2080  
Newark, NJ 07102  
Tel: 973-643-8800  
<http://www.njcitizenaction.org>

## New Mexico

Southwest Organizing Project  
211 10th St. SW  
Albuquerque, NM 87102  
Tel: 505-247-8832  
<http://www.swop.net>

## New York

New Yorkers for Fiscal Fairness  
212 Great Oaks Blvd.  
Albany NY 12203  
Tel: 518-452-2130  
<http://www.abetterchoicefornyc.org>

## North Carolina

North Carolina Justice Center  
PO Box 28068  
Raleigh, NC 27611  
Tel: 919-856-2570  
<http://www.ncjustice.org>

## Oregon

Tax Fairness Oregon  
415 North Bridgeton Rd., Slip 5  
Portland, OR 97217  
Tel: 503-816-2510  
<http://taxfairnessoregon.org>

## Oregon

Our Oregon  
1125 SE Madison, #210  
Portland, OR 97214  
Tel: 503-239-8029  
<http://www.ouregon.org>

## Pennsylvania

Penn PIRG/United Pennsylvanians  
1334 Walnut St, Fl. 6  
Philadelphia, PA 19107  
Tel: 215-732-3747  
<http://www.pennpirg.org>

## Rhode Island

Ocean State Action  
99 Bald Hill Rd.  
Cranston, RI 02920  
Tel: 401-463-5368  
<http://www.oceanstateaction.org>

## Tennessee

Tennesseans for Fair Taxation  
116 Hotel Rd.  
Knoxville, TN 37918-3224  
Tel.: 865-687-9600  
<http://www.fairtaxation.org>

## Texas

Center for Public Policy Priorities  
900 Lydia St.  
Austin, TX 78702  
Tel: 512-320-0222  
Web: <http://www.cppp.org>

## Virginia

Virginia Organizing Project  
703 Concord Avenue  
Charlottesville, VA 22903-5208  
Tel: 434-984-4655  
<http://www.virginia-organizing.org>

## Washington

Washington Tax Fairness Coalition  
1402 Third Ave, Suite 1211  
Seattle, WA 98101  
Tel: 206-621-8209  
<http://wataxfairness.org>

## Wisconsin

Institute for Wisconsin's Future  
325 West Silver Spring Drive  
Glendale, WI 53217  
Phone: 414-967-1682  
<http://www.wisconsinsfuture.org>

**A Warm welcome to our  
newest TFOC members:  
Illinois Center for Budget  
and Tax Accountability &  
Tax Fairness Oregon!**

## Support the Tax Fairness Organizing Collaborative

Please consider a generous contribution to the TFOC's national coordination and organizing work and/or to the work of TFOC member organizations (see list above). All contributions are tax deductible to the extent allowed by law.

\_\_\_ YES, I wish to contribute \_\_\_\$35 \_\_\_\$50 \_\_\_\$100 \_\_\_\$500 or this amount \$ \_\_\_\_\_ to the TFOC's national coordination and organizing work. (Please make check payable to United for a Fair Economy-TFOC).

\_\_\_ YES, I wish to contribute \_\_\_\$35 \_\_\_\$50 \_\_\_\$100 \_\_\_\$500 or this amount \$ \_\_\_\_\_ to the following TFOC member organization \_\_\_\_\_.  
(Please make check directly payable to the organization).

Payment: \_\_\_ Check(s) enclosed. Please use checks for donations to TFOC member organizations.

\_\_\_ Please use Credit Card for TFOC National Coordination and Organizing contributions only.

Charge my Visa/Mastercard (circle one)

Account# \_\_\_\_\_ Exp date \_\_\_\_/\_\_\_\_

Name on card \_\_\_\_\_

Signature \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Mail this form with payment to:

United for a Fair Economy  
29 Winter St.  
Boston MA 02108

## About the Collaborative

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The Tax Fairness Organizing Collaborative, convened by United for a Fair Economy in 2004, is a network of statewide grassroots organizations that are educating and organizing for fair and adequate taxation primarily at the state level. The Collaborative seeks to create a long-term national infrastructure of tax fairness organizing to complement the policy work of the State Fiscal Analysis Initiative and the Economic Analysis and Research Network. The Collaborative, with participants in 21 states and growing, shares information and strategic relationships with many national organizations and networks working on tax and budget issues.

### What We Do & Why

Anti-tax, anti-government forces have gained tremendous ground over the past 30 years, having “out-organized” those of us who are concerned about public investment, equal opportunity and social welfare. The anti-tax forces have also succeeded in molding public consciousness so that it fails to connect quality of life and economic security with taxes. Rather, a majority of Americans have come to believe that government is an impediment, not an enhancer, to their quality of life — and, as a result, support for the public sector has eroded drastically.

TFOC and its member organizations believe that long-term, sustained grassroots education and organizing across the country are essential ingredients for restoring faith in

government while holding it accountable. We believe in fostering civic participation, and raising the essential funds to create a society that provides economic security for all. To that end, establishing a powerful, effective national infrastructure for tax organizing is one of the most important gaps to fill in the progressive movement.

The specific goal is to create and support a powerful network of state groups engaged in educating and organizing grassroots constituencies to achieve progressive taxation at the state and federal levels, while changing public attitudes about the essential links between grassroots political power, civic participation, government responsibility and accountability, and a vibrant commonwealth.

To achieve that goal, the Tax Fairness Organizing Collaborative:

- Brings together grassroots state organizing groups to exchange experiences and share best practices;
- Shares strategies across state lines and forms affinity groups to tackle common problems;
- Provides current information on messaging, framing, and communications strategies;
- Develops and shares culturally appropriate tools to draw diverse constituencies into tax debates;
- Initiates the newly minted cadres of state tax activists into the effort to reform federal tax policies; and
- Builds a Collaborative structure through which members can better secure long-term funding to build and sustain tax organizing capacity.

### Benefits to Members

- Two listserves for exchange of information and resources and for internal membership organizing and management.
- Annual newsletter that, among other things, highlights successful TFOC members' tax fairness activities and campaigns.
- TFOC conferences that provide a forum for the exchange of best practices, problem solving and the discussion of issues of interest/concern to TFOC members.
- Periodic regional mini-conferences on topics of interest.
- Training in popular education methods.
- Assistance developing state tax/budget workshop curriculums and training trainers to lead them.
- Support in the planning and implementation of creative actions, and other innovative ways of garnering media visibility.
- Limited technical support in the areas of communications and fundraising.
- Opportunities to apply for mini-grants, as funds are available.

