

**Memorandum**

To: Interested Parties  
 From: Corry Bliss, American Action Network Executive Director  
 Re: U.S. Tax Reform Research  
 Date: November 6, 2017

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**EXECUTIVE SUMMARY**

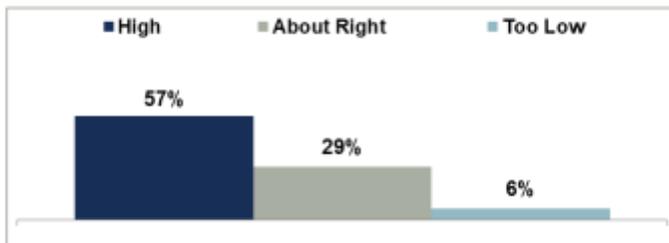
According to American Action Network’s latest data, tax reform is the top issue for American voters regardless of party. A majority of voters (54%) want their member of Congress to work with Speaker Ryan to pass tax reform and give middle class Americans a tax cut compared to 31% who want their member to work with Nancy Pelosi to fight tax cuts and loosen regulations for businesses. With 44% of Democrats and 54% of Independents favoring reforming the tax code, Democrats will pay a price for refusing to work across party lines and support tax reform.

*American Action Network commissioned GS Strategy Group to conduct nationwide research on the Republican tax reform bill. The survey of 1,000 likely voters was conducted November 2-5, 2017. The survey’s margin of error is +/- 3.1% at the 95% confidence interval. Quotas were set by geography, race, gender and age to reflect historic trends. The self-identified party registration or affiliation of the respondents was 38.4% Democratic, 36.5% Republican, and 16.8% Independent.*

**AMERICAN VOTERS BELIEVE TAXES ARE TOO HIGH, SUPPORT TAX REFORM, AND THINK TAX REFORM SHOULD BE A TOP PRIORITY FOR CONGRESS.**

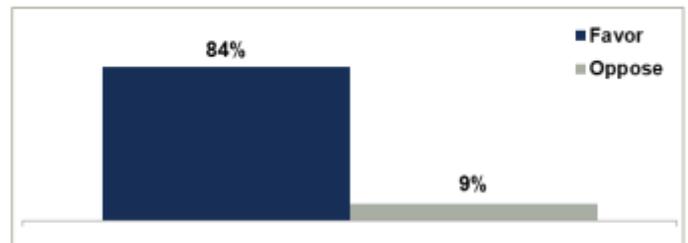
- **A majority of voters (57%) believe taxes in the United States are too high, including 44% of Democrats and 54% of independents.**
- **Strong majorities of American voters favor reforming the tax code – including 77% of Democrats**

**Overall, would you say taxes in the United States are too high, too low, or about right?**



Party	Dem	Indy	GOP
Too High	44	54	74
About Right	37	32	19
Too Low	10	7	1

**Generally speaking do you favor or oppose reforming America’s tax code?**

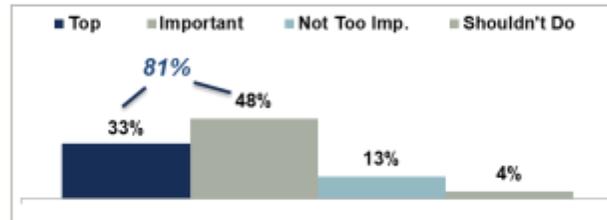


Party	Dem	Indy	GOP
Favor	77	86	93
Oppose	15	8	3
<b>Net</b>	<b>+62</b>	<b>+78</b>	<b>+90</b>

- Americans across the political spectrum support action on tax reform, with 81% of Americans saying tax reform should be the top, or one of the most important, priorities for Congress.

How important of a priority should tax reform be for Congress?

- The top priority
- An important priority
- Not too important of a priority
- It should not be done



Party

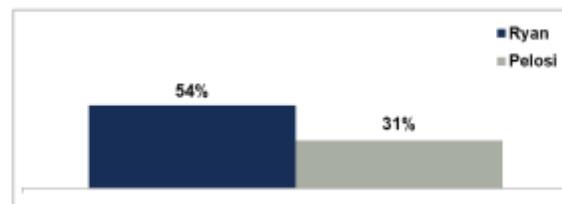
	Dem	Indy	GOP
Top Priority	21	34	48
Important Priority	51	46	45
Not Too Important	19	13	5
Should Not Be Done	7	5	1

**VOTERS WANT THEIR CONGRESSPERSON TO WORK WITH SPEAKER PAUL RYAN AND REPUBLICANS IN CONGRESS TO PASS TAX REFORM. THEY OPPOSE MINORITY LEADER NANCY PELOSI'S TAX AND REGULATION STATUS QUO.**

- By 54% to 31%, voters want their member of Congress to work with Speaker Ryan and the Republicans in Congress to pass a tax reform bill that makes the tax code simpler and gives middle class Americans a tax cut. Independent voters prefer this by a 2:1 margin. Over 20% of Democrats support this over the status quo.

Thinking about your vote for your next Congressman, which of the following is more important to you?

- The candidate will work with Paul Ryan to reform our tax code so it is simpler and gives middle class Americans a tax cut
- The candidate will work with Nancy Pelosi to fight against any tax cuts and loosened regulations for businesses



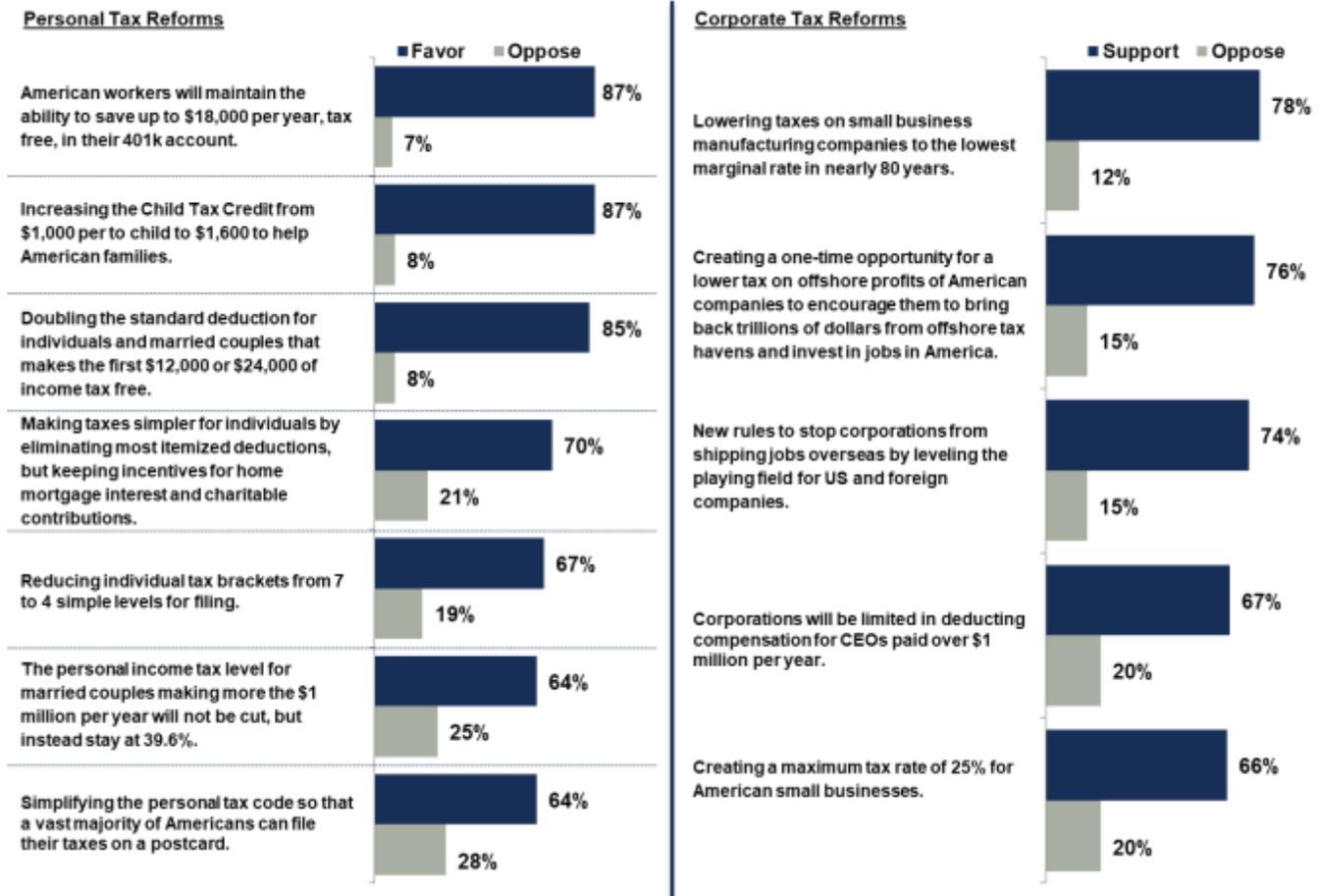
Party

	Dem	Indy	GOP	White/Lower-income
Paul Ryan	23	54	89	62
Nancy Pelosi	57	27	5	25
<b>Net</b>	<b>-34</b>	<b>+27</b>	<b>+84</b>	<b>+37</b>

## STRONG MAJORITIES OF VOTERS SUPPORT THE KEY ELEMENTS OF THE TAX CUTS AND JOBS ACT

- The child tax credit, maintaining 401k contributions and doubling the standard deduction are the most popular personal tax reforms. Tax cuts for small manufacturers, tax repatriation, and stopping jobs from being sent overseas are the most popular corporate tax reforms.

Please tell me whether you would support or oppose each of the following proposals.



## CONCLUSION

- Democratic Party efforts to derail tax reform are a major miscalculation. Democrats continue to be out of step with country, particularly independents and working class voters. Just 31% of the electorate backs Minority Leader Pelosi's efforts to oppose reform.
- Instead, Americans strongly favor tax reform and believe it should be a top priority for Congress. Voters want action and overwhelmingly favor Speaker Ryan and the Republican caucus' personal and corporate tax reforms.
- Republican members of Congress should focus on increased personal tax deductions and credits, lowering taxes on small businesses and keeping jobs here in America.