



Senator Harkin: Big Taxer

by David Hogberg

Is Senator Tom Harkin concerned about Iowa taxpayers? The answer to that question appears to be a firm “no,” if the data compiled by National Taxpayers Union is any indication.

National Taxpayers Union (NTU) is a “non-partisan, public-interest advocacy organization dedicated to lower taxes, less wasteful spending, and the principles of rational and limited government.”¹ Each year, NTU constructs a ranking for each member of Congress based on roll call votes in the House and Senate.² NTU selects “all votes that could significantly affect the amounts of federal taxes, spending, debt, or regulatory impact.”³ The ranking is expressed as a percent, with a range of 0-100. The higher a member’s ranking, the more sympathetic he or she is toward taxpayer concerns. The lower the ranking, the less concerned he or she is with keeping taxes down.

An examination of NTU rankings for the last five years reveals some interesting findings about Senator Harkin. Table 1 displays the average NTU ranking from 1997-2001 for Senator Harkin, the entire Senate, and the remainder of the Iowa Congressional Delegation.⁴ The results are striking. Senator Harkin’s average ranking is dramatically lower than the average for the Senate and the Iowa Congressional Delegation. In fact, Harkin’s average ranking is almost *4 times* lower than the average ranking for both the Senate and the Iowa Delegation. Harkin, it seems, is not only less concerned about the taxpayer than his fellow Iowa politicians, but also less concerned than the Senate as a whole.

Table 1: Average NTU Ranking for Senator Harkin, Iowa Delegation, and U.S. Senate, 1997-2001

	Harkin	Iowa Delegation	U.S. Senate
NTU Ranking	12.2	53.1	47

The next comparison is displayed in Table 2 which shows the average NTU rankings for each member of the Iowa Congressional Delegation for 1997-2001. Again, Senator Harkin pulls up the rear. Indeed, Harkin’s ranking is less than half of that of the next lowest, Representative Leonard Boswell.

Table 2: Average NTU Rankings for All Members of Iowa Congressional Delegation, 1997-2001

	Harkin	Boswell	Ganske	Leach	Latham	Nussle	Grassley
NTU Ranking	12.2	28.2	51.2	51.6	56	59.4	72.2

The final comparison is Figure 1, below. It reveals that the above averages are by no means misleading. It compares the annual NTU rankings for Senator Harkin from 1997-2001 to the annual average rankings for the Senate and the remainder of the Iowa Congressional Delegation. The results are even

A Publication of:

Public Interest Institute at Iowa Wesleyan College

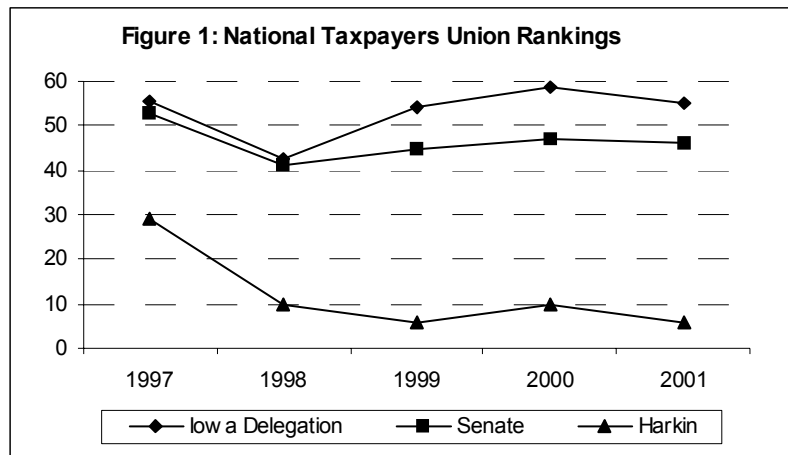
600 North Jackson Street

Mt. Pleasant, Iowa 52641-1328

Phone: 319-385-3462 Fax: 319-385-3799

E-Mail: public.interest.institute@limitedgovernment.org Web Site: www.limitedgovernment.org

more remarkable than those in Tables 1 and 2. Harkin's ranking is lower than the average rankings for both the Senate and the Iowa Congressional Delegation for every year. One could certainly give Senator Harkin points for consistency.



Senator Harkin's dismal record on taxes is best highlighted by the votes he cast on President Bush's tax cut of 2001. There were six amendments to the Bush tax cut in the Senate that would have maintained the estate tax—a.k.a. the "death tax"—if they had been adopted. Harkin voted in favor of all six. There were fifteen amendments that would have limited the reductions in the income tax rates. Harkin voted in favor of *all* fifteen. The final vote on the Bush tax cut in the Senate was 62-38. Almost one-fourth of Senate Democrats joined the Republicans in voting for the tax cut. Senator Harkin was not one of them.⁵

The above evidence shows that Senator Harkin is the least concerned with high taxes of all the members of the Iowa Congressional Delegation. It shows that he will vote to maintain high income taxes and the death tax. It shows that he votes against tax cuts. Ultimately, it shows that Senator Harkin is not concerned with the burdens facing Iowa taxpayers.

ENDNOTES:

¹"Special Supplement: National Taxpayers Union Rates Congress," National Taxpayers Union, March 28, 2002, p. 1, <www.ntu.org/features/congress_by_numbers/ntu_rates_congress/2001/VS_2001.pdf> (April 9, 2002).

²All National Taxpayers Union Rankings for the last ten years can be found at <http://www.ntu.org/features/congress_by_numbers/ntu_rates_congress/rates_congress.php3>.

³"Special Supplement. National Taxpayers Union Rates Congress," National Taxpayers Union, March 28, 2002, p. 1, <www.ntu.org/features/congress_by_numbers/ntu_rates_congress/2001/VS_2001.pdf> (April 9, 2002).

⁴The remainder of the Iowa Congressional Delegation includes Senator Chuck Grassley, Representatives Leonard Boswell, Greg Ganske, Jim Leach, Tom Latham, and Jim Nussle.

⁵"For The Record: Senate Votes," *Congressional Quarterly Weekly*, May 26, 2001, Vol. 59, No. 29, pp. 1265-1272.

David Hogberg is a Research Analyst with Public Interest Institute.

Permission to reprint or copy in whole or part is granted, provided a version of this credit line is used: "Reprinted by permission from INSTITUTE BRIEF, a publication of Public Interest Institute." The views expressed in this publication are those of the author and not necessarily those of Public Interest Institute. They are brought to you in the interest of a better-informed citizenry.