

***The Political Uses of Public Opinion: Lessons from the Estate Tax Repeal***

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## *Introduction*

What impact does public opinion have on legislative outcomes in a democracy? In this article, we ask this question while examining the surprising case of the repeal of the federal estate tax in 2001. This repeal benefits only a tiny minority of very wealthy Americans: those bequeathing, or inheriting from, estates larger than \$1 million. Logically, one might have anticipated, as Congressional Democrats did for a long time, that such a regressive measure would provoke a popular backlash. If enacted at all, it would be done in the dead of night or after being buried quietly within a larger bill, like a Congressional pay raise. Yet, over recent years, estate tax repeal somehow acquired a populist flavor and became a high priority for mainstream as well as conservative politicians. Beginning in 2000, the House and Senate repeatedly voted to repeal the estate tax in standalone measures, as shown in Figures 1a and 1b. While, due to budgetary constraints, the actual repeal that was signed into law in June 2001 was only a temporary one-year repeal,<sup>1</sup> the details of which are shown in Figure 2, the repeated achievement of broad bipartisan support was an astonishing success for repeal advocates. As the battle for a permanent repeal persists, the highly regressive measure continues to be viewed as a winning issue with the public.

**[Figures 1a & 1b about here]**

**[Figure 2 about here]**

Our goal here is to unravel this conundrum and explore its implications for our understanding of how public opinion affects political outcomes. Our investigation is unorthodox in that, in addition to the usual public sources, archival research, and scholarly literature, we engaged in some one hundred interviews, the great majority not for attribution, with Congressmen, Senators, political aides, civil servants, journalists, interest group representatives, analysts and others with different stakes in the outcome. We find that, although political scientists often view public opinion and interest group activity as separate influences on the policymaking process, public opinion is in fact a weapon that can be

deployed, more or less effectively, by interest groups that are struggling to shape what Congress does. Our case study reveals that interest groups expended great effort to identify the wide-ranging contours of public opinion and used this knowledge to shape politicians' perceptions of public opinion on the issue. Part I of this paper demonstrates the extent to which the direction of public opinion on the estate tax is open to interpretation—something that was apparently not well understood until recent years—and shows how polls were strategically deployed to “interpret” it for politicians.

Indeed, as discussed in Part II, evidence suggests that interest groups even structured their very policy position around their efforts to manage elite perceptions of public opinion on the estate tax. Members of the Family Business Estate Tax Coalition, which in 1995 began to exert pressure to diminish estate taxes, have since become strangely wedded to the repeal stance, even as significant obstacles remain to achieving permanent repeal and readily-available reform options might better serve their interests. In part, they seem to fear that, were they to abandon the goal of repeal, they would lose the momentum they have gained from so effectively framing public opinion around principles that are associated with repeal, but that are not associated with reform options geared to reducing the estate tax burden. Part II also presents a fuller portrait of how interest groups and political leaders actively shaped politicians' understandings of latent public opinion to serve their own policy goals. Notably, the focus was on convincing politicians that public opinion on this issue could be turned against them in the future, not on changing public opinion itself.

We see the recent successes of interest groups in clearing and sowing the locations of perceived minefields of public opinion as vital to developing broad political support for repeal. In fact, this effort to repeal the tax is the first serious one since the budget surpluses of the 1920s. The timing and persistence of this effort cannot be explained by the reach and rates of the tax alone, as these have been more or less constant for decades, and the estate tax was notably more onerous in the 1970s.<sup>2</sup> Other factors, beyond the actual burden of the tax, contributed to the appeal of repeal in recent years. Undoubtedly, the strength of the economy in 2000 and 2001, the fact that the government was running budget surpluses, demographic changes in the profiles of the wealthiest Americans, and Republican ascendance in

Washington made it a propitious time for abolishing the estate tax. Yet these factors still do not explain why estate tax repeal, rather than other longer-standing conservative tax priorities that garner more support from corporate America and supply-side economists, succeeded. When the role of interest groups in shaping elite perceptions of public opinion is also considered, the timing and persistence of the repeal effort begin to make more sense.

### *I. Interpreting Public Opinion: Principle or Priority?*

Starting in the late 1990s, interest groups and political parties employed opinion polling strategically to understand the contours of public opinion on the estate tax. They wanted to know how it varied according to the frameworks, symbols and principles invoked; with reference to the particular reform or repeal options presented; and in juxtaposition with other priorities. In improving their understanding of these contours, activists could promote to politicians the interpretation that best served their goals. Advocates of repeal were especially active and effective in this regard. With an eye to what such polling revealed to those actively engaged in the debate, in this section we examine the partisan and non-partisan poll data that was inserted into the public debate on the estate tax. We located, through extensive archival research and interviews with political actors, the publicly-released national polling data on the estate tax that dates from 1997 to 2003. This period encompasses the time when estate tax repeal had its greatest momentum on the national stage. In 1997, following the passage of an estate tax reform provision to raise the unified exemption from \$600,000 to \$1 million, the new goal of many estate tax opponents became estate tax repeal; and in June 2003, Congress last held a floor vote on the issue of estate tax repeal.

Many analysts, and even strong advocates of repeal, reported being surprised by how wide-ranging were the contours of opinion that became apparent. After all, considering that only the wealthiest two percent of Americans pay the estate tax and that the estate tax is the most progressive part of the tax

code, the vast majority of the public could only lose from estate tax repeal. Yet, many polls show that most people support repeal when it is presented as a standalone issue—even those least likely to pay the tax and most likely to be beneficiaries of the roughly \$30 to \$40 billion it raises each year. This amount of revenue boosts the federal budget by one to two percent, nearly enough to fund, say, the Department of Homeland Security or the Department of Education. Is the explanation that people do not understand their self-interest? There is indeed clear evidence that, in light of misunderstanding and misinformation, many do not. Yet, while this is an important component of the explanation for public support for estate tax repeal, polls show that, even when people are disabused of their illusions on this score, support for repeal remains surprisingly strong. Principled judgments about fairness, which were often primed by question wording, are at least as important as appeals to self-interest. That said, when asked to consider its priorities or the possibility of a higher exemption, the public's verdict typically shifts dramatically, to the extent that the large majority was then found to *support* retaining the estate tax in a reformed version.

### *Perceived and Misperceived Self-Interest*

If we were to impute preferences based on accurately-perceived expectations of economic self-interest, those who never expect to pay the estate tax should favor keeping it, given the likelihood that repeal would entail either a relative shift of the tax burden to them, or a reduction in services that might benefit them. It would be reasonable to anticipate no more than a modest showing in support of repeal: those several percentage of persons who might realistically risk paying the tax upon death, plus their likely heirs. Yet, many polls since the late 1990s have shown widespread public support for estate tax repeal, in the realm of 60 or 70 or 80 percent. Moreover, supporters appear to be spread more or less equally across income groups, contrary to what self-interest would predict.<sup>3</sup>

More sophisticated economic models may impute preferences based on potentially inaccurate perceptions of economic self-interest; and misperceptions certainly do help to explain a good portion of the public support for estate tax repeal. People know very little about estate tax levels and rates and rules, as evidenced by a January 2000 Gallup poll, in which most people (53 percent) admitted they simply

didn't "know enough to say" whether the "federal inheritance tax" was too high, too low, or about right. Obtaining accurate information can be difficult, especially when others have an incentive to mislead you. With little background knowledge, many people seem to guess that nearly everyone is taxed at death—a misperception sometimes encouraged by question wording. For example, in a 2003 National Public Radio / Kaiser Foundation / Harvard Kennedy School (henceforth NKK) survey, two-thirds of respondents either thought "most people have to pay" the estate tax (49 percent) or said they didn't know (18 percent); and 62 percent of those opposing the estate tax said one reason was because "it affects too many people." Controlling for socio-economic and demographic factors, and general attitudes towards the tax code, Joel Slemrod (2003) uses results from this survey to estimate that the misconception that most families pay the estate tax "increases the likelihood of favoring abolition by 10.6 percent."<sup>4</sup>

In keeping with this, surveys consistently show that the number of people in favor of repeal drops when respondents are given information on exemption levels or how many people pay. For instance, in the NKK poll, 60 percent of respondents say they want to eliminate the estate tax when the exemption level is not specified. Yet the percentage who favor repeal drops to 48 percent when respondents are asked to consider an estate tax with an exemption of at least \$1 million—which is what the actual exemption was slated to be even before the repeal law passed. When asked to consider an estate tax with an exemption of at least \$5 million—which was one of the proposed reforms rejected in the Senate—even fewer, 35 percent, still favor repeal.

Precisely how misperceptions about the estate tax change people's views is difficult to say, but it may be through affecting a person's perception of self-interest in repeal or through affecting her unselfish evaluation of the social fairness of the tax. In practice, these reasons are entangled because, even provided with correct information, people may misunderstand their own self-interest and their perceptions of social justice may correspond to their misperceived self-interest. For instance, once given more information about who pays the estate tax, and hearing arguments both for and against repealing it, the percentage of people believing that they or someone in their household would have to pay the tax fell from 37 to 30 percent in a 2002 Greenberg Research Poll, while support for repeal correspondingly

dropped from 60 percent to 47 percent. Some of the change in views might thus be attributed to a change in respondents' perceptions of self-interest.

Yet, more remarkable than the difference made by the presence of correct information is the difference that is *not* made. After all, a full 30 percent of informed people still believed someone in their household would have to pay the estate tax. This result is even more extreme than another often-cited July 2000 Gallup poll showing that 17 percent of informed respondents believe they will personally benefit from estate tax repeal, even after being told that only estates valued at over \$1 million would be subject to estate tax. In the 2003 NKK poll, 69 percent of those supporting repeal said a reason was because "it might affect [me] someday." Like stereotypical lottery ticket holders, Americans' judgments about their likely future wealth seem wildly optimistic.<sup>5</sup>

### ***Principles of Fairness***

Despite the important role of evaluations based on self-interest—and confused self-interest—they do not seem to account for the majority of public support for estate tax repeal. A surprisingly high percentage of people—26 percent in the NKK poll—still want repeal even with an exemption of \$25 million or more.<sup>6</sup> People's particular judgments about tax fairness are a central to accounting for the high support for repeal, and repeal proponents learned to "message" their goal in terms of principles of fairness. We do not discount the possibility that public opinion on the estate tax could also have migrated in recent decades, especially as inflation, demographic changes, social changes, and economic changes have meant that people of more diverse backgrounds would likely come within reach of the estate tax. However, we cannot determine the extent of any such shifts since, with few exceptions, similarly-worded poll questions have not been asked over time.<sup>7</sup>

Whatever underlying shifts there may have been in public opinion, our analysis here shows that the dramatic disparities in publicly reported polling results over the past few years depended principally on framing and phrasing rather than timing. For instance, a December 1999 poll by the Democratic Emily's List found that only 37 percent of voters felt favorably when asked, "When you hear that George

W. Bush wants to eliminate the inheritance tax, is your reaction to that favorable, neutral, or unfavorable?” One month later, a poll by the Republican consultants McLaughlin and Associates found that 79 percent of likely voters approved when asked, “Do you approve or disapprove of abolishing the estate tax, also known as the ‘death tax’?” In yet another contrast, a neutral Gallup poll that was conducted within three days of that poll found that only 41 percent of adults felt the estate tax was too high when asked: “Thinking about the federal inheritance tax, do you consider this tax too high, about right, too low, or don’t you know enough to say?” Though each of the questions is simply worded, they differ via invoking “George W. Bush,” delivering negative connotations with the words “abolish” and “death,” and encouraging respondents to be comfortable saying they don’t know.

The strategic and disciplined use of the term ‘death tax,’ rather than estate tax, has received particular attention as an innovation of repeal proponents. The terminology certainly seems to shift the issue to new ground: as a tax “on death—and not as one on wealth”.<sup>8</sup> At one point in 1999 or 2000, the Republican leadership in fact issued a directive to its membership to only use the term “death tax” to refer to the estate tax. One of the major advantages of the term is that, in contrast to the term “estate tax,” it makes the tax sound like it applies to everyone; after all, everyone dies, but few people think of themselves as having “estates.” In addition, the term also conjures up an image of government invasiveness during families’ most terribly wrenching times. Not surprisingly, people react less favorably to the term. In a 2002 Greenberg Research poll, people rated the “estate tax” at 37.9 on a favorable feelings scale of 1 to 100, but the “death tax” scored an even lower 31.3. However, as these numbers suggest, the impact of the term on public opinion seems to have actually been relatively modest. To control for the impact of the ‘death tax’ terminology in question wording, the 2002 National Election Survey asked the question in two parallel forms and reported a difference of barely more than two percentage points; 67.8 percent favored “doing away with the estate tax” and 70.0 percent favored “doing away with the death tax.”<sup>9</sup> The 2003 NKK poll found a larger difference, of 6 percent, when it added the phrase “that some people call the death tax” to a question about the estate tax. Yet a March 2001 CBS News / New York Times Poll that explained who pays the tax, thus negating any impact the term might

have on its perceived scope, showed essentially no difference when it compared the use of the term “estate tax” to “estate/death tax.”

More support for repeal was gained through relating it to principles of fairness, which might be firmly and easily evaluated by anyone, regardless of their familiarity with this particular tax. In a representative democracy, people may tend to defer to experts on questions they see as economic, but they are unlikely to do so on moral questions. Speaking about double- or triple- taxation has been particularly effective.<sup>10</sup> The rhetoric portrays the estate tax in moral rather than financial terms: as an unfair double tax, versus as a fair means of preventing extraordinary wealth from altogether escaping tax. In a January 2001 McLaughlin poll, even once informed of the exemption level and rate of the estate tax, 86.9 percent of voters agreed that it was “unfair for the government to tax a person’s earnings while it is being earned and then tax it again after a person dies.” Note that this question is not a question about the estate tax itself, but the coupling of the estate tax with double taxation implies that the one is the other.

This coupling technique was often used in poll questions and in the public presentation of poll responses to produce the perception of towering opposition to the tax—upwards of 70 or 80 percent. It was even used to claim gay and lesbian support for repeal on the grounds that they were denied the benefits of the estate tax’s 100 percent spousal deduction.<sup>11</sup> In truth, it is not the estate tax that discriminates against gays and lesbians, but rather the prohibition of their marrying. Of poll questions that coupled questions about the tax with the unfairness of double taxation, the only result we saw with support of less than 70 percent was a May 2001 McLaughlin one in which 60 percent of likely voters thought it unfair to apply an estate tax of 40 percent or greater to *billionaires*. McLaughlin conducted this poll specifically to argue that “voters view the estate tax as wrong on principle;” indeed, the sense was more widespread amongst those earning less than \$40,000. Figure 3 shows results from those questions that ask about the “fairness” of the estate tax or about whether it is “fair” or not—producing results even more dramatic than did another effective framing technique, which was to ask about repeal as a standalone issue. Also worth noting is that, regardless of prompting, it appears that people opposed to the tax may have often evaluated the tax with reference to principles of tax fairness. Of those who supported

repeal in the 2003 NKK poll, 92 percent say that a reason is because “the money was already taxed once and it shouldn't be taxed again”—which is 18 percent more than the percent who credit the next most popular reason (that “it might force the sale of small business and family farms”).

Indeed, messages that emphasized the burden of the estate tax on family farms and small businesses were also especially resonant, possibly because the American Dream preserves a romantic perception of their boot-strapping spirit, because of a dispassionate recognition that enterprises are commonly heavy in business assets but low in cash flow, or because so many people have, or have a close family member, with a small business or farm.<sup>12</sup> In reality, most of the estate tax burden does not fall on family-owned businesses or farms; in 1998, only 1.6 percent of taxed estates held half or more of their value in family-owned business assets, and only 1.4 percent held half or more of their value in farm real estate or assets (Friedman and Lee 2003). Notwithstanding this, the public was more likely to want to repeal the tax for these particular groups than for all people. The message of these findings was clear: it was in the interests of the Republican party leadership and repeal proponents to try to associate relief for small businesses and farmers with complete repeal, and it was in the interests of the Democrat party leadership and others who opposed all-out repeal to try to disassociate the two options.

Not all arguments polled by the pro-repeal side proved to be effective at winning public approval. Sociotropic arguments—which tried to trade on public support for what benefits the economy—are one example. A March 2001 poll by three business school professors, for example, found only one-third believing the tax reduces economic growth, almost 40 percent believing it does not, and over a quarter with no opinion.<sup>13</sup> An earlier 1998 poll by the pro-repeal Americans Against Unfair Family Taxation found that 53 percent of respondents believed that the estate tax would hurt the economy; but they and other organizations did not bother to poll the question thereafter. During the late 1990s, proponents of repeal de-emphasized arguments about economic effects in favor of appeals to perceptions of self-interest and moral claims about fairness.

Polls were also actively used to understand which messages or frames would most appeal to certain segments of the population. Extremely valuable—and surprising even to many advocates of

repeal—was the finding that males and females, people of all age groups, people of all different income levels, and blacks and whites often gave more or less the same responses to many questions. This suggested the potential to enlist unexpected groups in support of the repeal effort. However, responses of people with different profiles did sometimes differ in informative ways. Blacks and Hispanic-Americans, for instance, were less convinced than whites and Asian-Americans by the argument that “death taxes are unfair to heirs, small businesses, and family farms and should be eliminated;” in one poll, only 48.5 percent of blacks and 55.3 percent of Hispanic-Americans agreed with that statement, compared to 66.8 percent of whites and 87.8 percent of Asian-Americans.<sup>14</sup> Yet blacks’ support for repeal was entirely comparable to whites in response to a question framing estate tax repeal in terms of double-taxation.<sup>15</sup> Certainly these numbers made it clear that there was little likelihood of intense hostility from minorities against the move to get rid of the estate tax.

**[Figure 3 about here]**

**[Figure 4 about here]**

### *A Matter of Priority*

As discussed in part II, supporters of the estate tax seem initially to have maintained a sense of false complacency in the face of the repeal effort, expecting that, if only people correctly understood who was subject to the estate tax, nearly everyone would oppose repeal. This belief was way off the mark, as the above evidence makes clear. Eventually realizing that maintaining the existing estate tax was an untenable political position, by 2000, the stance of estate tax supporters was to back a more immediate and permanent reform of the tax—through raising the exemption, lowering rates, and/or excluding farmers and small businessmen—as an alternative to repeal. They struggled even to defend this moderated stance, which they argued for principally on the grounds of the great progressivity of the estate tax. That only the very wealthiest Americans are subject to the tax may appeal to the less wealthy either out of self-interest or on principle, that is, as a desirable sociotropic outcome. Either way, progressivity

clearly convinces some people; and yet this remains only a limited group. Still nearly half of *supporters* of the estate tax explicitly declined to justify their views in these terms in the NKK poll.

Despite the limited appeal of petitions for progressivity, supporters of the estate tax did not promote other principle-based arguments widely. Notably, they found the public unresponsive when the estate tax was defended on the grounds that “America is founded on the notion of equal opportunity for all,” and “eliminating the estate tax creates a two-tiered society where some individuals do better than others based on inherited wealth rather than hard work.” Although the equality of opportunity principle formed the basis of the successful defense of the estate tax in the 1920s, during the only other serious attempt in history to repeal it, the justification scored a disappointing 4.6 on a scale of 0 (“completely unconvincing”) to 10 (“extremely convincing”) in a 2002 Greenberg poll. In fact, only one of several principled justifications for the estate tax was viewed as “convincing” in that poll, scoring a 6.4. This rather surprising argument was that repeal should be opposed because, as it “has been eliminated and put back in place four times in the past, making estate planning impossible,” it would be better to have a “permanent reform that simplifies this tax once and for all and keeps 99 percent of taxpayers exempt.” With this discovery, the opponents of repeal now had their own somewhat misleading message for tapping into public frustration with government incompetence.<sup>16</sup>

Ultimately, advocates of retaining the estate tax found that their position received the most support when questions encouraged respondents to consider their priorities rather than their principles, as illustrated in Figure 3. One way to do this was to pit estate tax repeal against more broadly-beneficial tax cuts. For instance, in the 2002 Greenberg poll, supporters of the estate tax rated as most convincing (scoring 7.3) the argument that, “We should cut taxes for the middle class by abolishing the marriage penalty and making college tuition and job training costs tax deductible, rather than giving more tax breaks to multi-millionaires.” This is consistent with the fact that, in annual Gallup polls from 1997 through 2001, no more than 6 or 7 percent of Americans ever ranked estate tax repeal as their highest tax cut priority, whereas typically more than 30 percent prioritized “a tax cut for moderate and low-income Americans.”

A second way to encourage respondents to voice their priorities was to allow them to choose an option between the two extremes of repealing or maintaining the existing estate tax. For instance, in a February 2002 Gallup poll, after being told that “federal inheritance taxes currently apply only to estates valued at more than \$1 million,” 55 percent of people wanted to either maintain the existing estate tax or to reform the tax to exempt family farms and small businesses—substantially more than the 39 percent who wanted repeal. The following week, a Bloomberg poll found that 47 percent of people preferred a raised exemption level of \$3 million to all-out repeal, slightly more than the 42 percent with opposite preferences. In addition, when people learned more about the estate tax, they seemed more likely to accept it; in 2002, a Greenberg poll found that, after being informed about the existing estate tax, and hearing strong arguments for both sides, two-thirds of people, 67 percent, preferred reform to repeal.

### *Theoretical Perspectives on Interpreting Public Opinion*

Public support for estate tax repeal, as expressed in polls, has clearly been responsive to question wording and “framing effects”—to the degree that what the public truly wants is open to interpretation. This is generally consistent with how political scientists have long understood public opinion, particularly on policy issues, which is as something less than fully fixed and rational. At one extreme, theorists such as Converse have viewed responses to opinion polling as tantamount to a confusion of “non-attitudes”.<sup>17</sup> Others, such as Page and Shapiro, have argued that public opinion might be stable and clear on some high salience policy issues,<sup>18</sup> if not necessarily on issues of lower salience like the estate tax repeal. In the case of the estate tax, public opinion may not obviously favor a particular policy position, but the polling of it reveals identifiable contours. That is, within a given framework—whether one that presents the issue as a principle of fairness or one that presents it as a matter of priority—public opinion does seem to follow roughly consistent patterns. Even the term “death tax” had limited impact on poll results. The relatively robust contours suggest the hypothesis that public judgments, even when hasty and misinformed, may be more responsive to reasons or recognized political symbols<sup>19</sup> than to vague associations. They are

consistent with those theories that view people as holding a stable core of attitudes, even whilst their preferences on policy positions are not fixed.<sup>20</sup>

Yet, some of the contours of public opinion on the estate tax are surprising from the standpoints of prevailing political science views. Notably, even though the subject is taxation—the quintessential pocketbook issue—people’s preferences are largely based on beliefs that have nothing to do with self-interest. This is in sharp contrast to the well-known economic median voter theorem, which imputes preferences based on self-interest, implying erroneously that we would see just a small percentage of support for estate tax repeal. What we find is consistent with the view of Sears and Funk, who argue that self-interest has little effect on policy judgments unless the personal stakes are substantial and clear.<sup>21</sup> Many rational choice models nevertheless treat economic policy positions as reflective of self-interest, though this is not a necessary approach even within a rational choice framework. For instance, a variation on the economic median voter theorem, Downs’s theory of rational ignorance, provides an important partial explanation for the extensive support seen. This theory justifies why, given the costs of obtaining correct information, it can be rational to remain ignorant and to base judgments on rough and ready shortcuts; thus, sensible individuals might make guesses about the scope of the estate tax that misjudge their self-interest regarding the issue. Indeed, when optimistic misperceptions about future self-interest are taken into account, public opinion on the estate tax becomes somewhat more understandable. These misperceptions favored opponents of the estate tax, as both sides of the debate clearly understood. Still, they remain far from adequate for explaining the high levels of support for estate tax repeal.

Many people were inclined to see the estate tax in terms other than self-interest, and repeal proponents found that an effective strategy was to associate their position with principles of fairness that resonated with those whose support they sought. In doing this, they turned a seeming liability—the low salience of their cause—into a major opportunity. Low salience may have meant, consistent with a dynamic John Zaller has written about,<sup>22</sup> that people were less likely to have thought about the estate tax, and less likely to have readily accessible facts and considerations in their mind that might resist arguments, associations and information presented to them in poll questions. Estate tax defenders also

tried to find principled messages that resonated with large majorities of the public, but were not nearly as successful. Why not? One reason, as discussed further in the upcoming section, is that they were generally less organized, less innovative and on the defensive. They did not invest nearly as much in testing messages and remaking their image. Had they done so, they may have engineered a different outcome consistent with the stable existence of the estate tax since 1916. For instance, to encourage Senators to support strategic ‘message’ amendments that pitted the estate tax repeal against spending priorities like prescription drug benefits, they might have polled this trade-off; yet, they never did so. The eventual realization that progressivity-based arguments were of limited appeal, along with the discovery that their position could be defended as a once-and-for-all simplification of the tax code, provide evidence that strategic investment in public opinion research can yield high payoffs.

Yet, at the same time, was there also something inherently more difficult about winning over public opinion for the policy position they were advocating? In some ways, the supporters of the estate tax did have a particularly awkward position to argue, misconceptions about who pays the tax aside. To begin with, people have high animosity towards taxes as a general category; when asked, in a February 1998 Zogby poll, which one of three taxes they disliked the most, only 7 percent named the estate tax, but 31 percent of people volunteered—without any prompting—that they “hate all taxes.” This suggests that it may be much easier to get people to state a position against a tax than it is to get them to state a position for it. In addition, many people seem uncomfortable with “class warfare,” as the opposition dubbed it, notwithstanding that the public seems receptive to this argument applied to corporate taxation. Moreover, Americans have very little resentment against the wealthy and, as a whole, believe strongly in the achievability of the American Dream.<sup>23</sup> In the popular imagination, they are the success stories, like Bill Gates or Oprah Winfrey, the sorts of people you want to root for, not resent.

The decision to defend the estate tax on the basis of its progressivity seems to have saddled the supporters of the estate tax with a fundamental liability. This is that they were arguing for an inherently divisible position: that the wealthy should pay higher taxes, to a *degree*. In order for people to agree with them, they needed not only to accept the existence of the estate tax, but also to accept that the proposed

rates or exemptions represented the right balance between the competing considerations of fairly giving to the poor and fairly taking from the rich. Yet the “right balance” is always a difficult call, inherently open to compromise and dependent on particular details. Moreover, a progressive outcome can be achieved in any number of ways, begging the question of why it should be sought through an estate tax. Meanwhile, in emphasizing principles of fairness, the other side was advocating an indivisible position, in which a judgment about the right or wrong approach was a straightforward call that could be made on the basis of simple convictions. This innovation of indivisibility was not one taken by supporters of the tax.

Consequently, they eventually resorted to framing the estate tax as a matter of *priority*. This allowed them to draw upon the flip side of the issue’s relatively low salience, turning it to their advantage. Most people were not compelled by the idea of estate tax repeal, and they preferred estate tax reform or other tax reforms. In essence, the reform advocates introduced choices—tapping into a combination of cross-cutting and self-interested preferences—as a defensive maneuver. Inconveniently, but unsurprisingly, this strategy was most effective after respondents were educated about who pays the tax. Better informing the general public, of course, would be an overwhelming task due to the low salience of the issue, but at least in certain districts this might be a conceivable, if daunting, option. That aside, the main objective of introducing choices and priorities into polling questions was not necessarily to find a practical way to change public opinion at large. In simply yielding favorable polling results, such questions could help take back the mantle of public opinion, and pressure legislators and the media with the claim.

The data on public opinion suggests, but ultimately leaves unexplored, some other interesting hypotheses about what might characterize the contours of public opinion on the estate tax or taxes more generally. First, at least in the case of the estate tax, more people responded favorably when presented with arguments about justice in *processes*, such as the principle that double taxation is wrong or people should be allowed to pass on wealth to their children.<sup>24</sup> Sociotropic arguments about justice in *outcomes*, which tried to link the estate tax to progressivity or to economic growth, did not resonate with as many people. Whether or not this represents a general pattern—or one particular to tax issues, to low salience

issues, to trust in government,<sup>25</sup> to era, to demographic, or to other conditions—is a good research question. Second, people responded more favorably to justifications that invoked more personal, concrete examples or symbols—such as images of how the estate tax affects family businesses and farmers—than to justifications that were expressed in abstract, numerical terms—such as explanations about how few people would pay the estate tax under an exemption level of \$3 million. Indeed, taking this approach to the extreme, Republican strategist Frank Luntz advises in a memorandum, “A compelling story, even if factually inaccurate, can be more emotionally compelling than a dry recitation of the truth.”<sup>26</sup> Finally, while it is clear that people dislike taxes in general, the existence of a large minority of the public that consistently desires estate tax repeal raises the question of whether certain types of taxes may be especially likely to make Americans bristle. Is it more offensive to be taxed at death than during life? Is there agreement about what constitutes “confiscatory” tax rates? Is there something inherently more objectionable about taxing assets or legacies—wealth that people may have long owned—than new income flows or transactions?

## ***II. Leveraging Public Opinion for Policy Goals***

By actively testing different messages, repeal proponents learned how better to frame their position to appeal to various segments of the population, as we have seen. The objective of these polls was not to be responsive to the public, but to learn how to make the public appear responsive to their goals. Yet, how did these results enter into the policymaking process, if at all? Our analysis in this section shows that poll results were leveraged to help change the ideological profile of repeal and bring together a broad coalition around repeal. In conjunction with organized activity, repeated polling was used to generate momentum around repeal, through heightening awareness of the parameters of latent public opinion. This momentum both assured politicians that they needn't worry about a potential public backlash and helped to hold the repeal coalition together. On top of this, favorable polling results

impressed the potential opposition as an intimidating storehouse of political ammunition, compelling additional support in key districts and deterring some of the opposition and competing lobbyists from entering the fight.

Opponents of repeal also eventually tried to do the same for their position, but they were a dollar short and a day late—conducting and releasing their first moderately detailed public poll in 2001, more than a year after repeal had already passed both the House and Senate, when most legislators had already committed to a position. From 1997 through 2003, pro-repeal advocates conducted eleven separate publicly released polls on the repeal or the fairness of the estate tax, compared to only three by defenders of the estate tax. They also lacked the broad-based membership to claim to represent or influence particular districts. This is not to say that Democratic pollsters did not privately poll and focus group the issue in earlier years. They did, and because their studies affirmed the low salience of the issue, they reported feeling secure that the repeal issue would not derail their candidates in the short term. Presumably because that was their main concern, whatever other valuable information these polls revealed was not made public nor, it seems, applied to developing a strategy for the policy debate over the longer term. In contrast, as elaborated upon here, repeal advocates' leveraging of apparent public opinion was relentless, effective, and audacious in the degree to which it aimed to remake the image of estate tax repeal.

### *From Extreme to Mainstream*

In the early 1990s, repeal of the estate tax was a fringe issue of the extreme right, with only a handful of notably conservative co-sponsors in the House and Senate. The orthodox wisdom was that any attempt to repeal the estate tax would be a debacle, an apparent move by shady politicians to do favors for their rich friends, at the expense of ordinary Americans. Yet, by June 2000, some of the most liberal members of the House were co-sponsors of repeal; and sixty-five Democrats had voted for its passage. The situation was similar in the Senate, where the bill passed the Senate 59-39, with the support of 9

Democrats. Even some of the most committed advocates of repeal were surprised by the degree of bipartisanship, although they had worked for years to change the image of repeal and to broaden support.

The initial realization that repeal might be politically feasible emerged, for some, only after a 1992 Gephardt-Waxman proposal to expand the estate tax produced a completely unforeseen public relations fiasco and was hurriedly withdrawn by Democrats.<sup>27</sup> Before then, even some key repeal advocates had assumed that the public and politicians would strongly favor the estate tax. Repeal was initially left out of the 1994 Republican Contract with America, and it moved to the top of the Republican agenda only after successful experiences pursuing estate tax reform united and emboldened, rather than assuaged, repeal advocates. The estate tax reforms in 1997 and 1998 raised the exemption levels and created relief for family farms and small businesses. The latter was accomplished through the Qualified Family Owned Business Interests (QFOBI) provision,<sup>28</sup> but this turned out to be so confusing and difficult to apply that many on both sides of the issue had contempt for its workability. Some early champions of repeal sensed that what had been politically unthinkable in the past might become unstoppable as they learned better how to leverage public opinion, diversify their coalition, and remake the image of repeal.

Even as wealthy families and ideologically conservative groups contributed to the repeal effort, it was the wholesome, hardworking image of farmers and small businessmen who became its face. The key repeal coalitions recruited, as illustrated in Figure 4, substantial breadth and weight. They were led by the National Federation of Independent Businesses (NFIB), the American Farm Bureau (AFB), the National Association of Manufacturers (NAM), the National Cattleman's Beef Association (NCBA), the Food Marketing Institute (FMI), the Newspaper Association of America (NAA), and the Policy and Taxation Group. Excepting the last group, which was funded by several wealthy families, all these were groups with nationwide chapters or members; and nine coalition members were listed in *Fortune Magazine's* "Power 25" Washington interest groups. Their prioritization of estate tax repeal, especially when reform would have exempted nearly all their memberships, is striking considering that relatively few farmers and small businesspersons are affected by the tax. This is particularly so because the reform proposals would

have been permanent, without the 2010 sunset clause that renders the actual achievement of repeal questionable for most of its supporters.

Just as with most segments of the public, many lay members of these groups misunderstood their self-interest in repeal, or viewed the estate tax as unfair; and repeal advocates encouraged these beliefs. A survey in 1996 found more than 60 percent of family-owned businesses reporting that paying estate taxes would limit business growth and threaten their survival, with a third believing the tax liability would require them to sell all or part of their business.<sup>29</sup> Yet the Congressional Research Service estimates the 1998 estate tax affected 7.5% of farm owner decedents and 4.4% of business owner decedents, and that “only a tiny fraction, almost certainly no more than a percent or so, of heirs of business owners and farmers would be at risk of being forced to liquidate the family business to pay estate and gift taxes”.<sup>30</sup> Indeed, in an investigative piece for the New York Times, David Cay Johnston found that the American Farm Bureau could not direct him to any instance of a farm that had been sold to pay the estate tax, nor could he uncover one on his own reporting.<sup>31</sup>

**[Figure 4 about here]**

Efforts by repeal advocates to diversify their profile were stimulated and backed by the results of public opinion polls that claimed overwhelming support for repeal across major demographic and political groups. Their polls and focus groups revealed valuable information about which principles appealed most to whom and which frames were most effective. In addition to promoting specific angles—such as using death tax rhetoric or invoking the wholesome image of farmers—repeal advocates promoted framing repeal as a standalone issue in polls and Congressional roll call votes. This approach effectively pitted repeal against the status quo. Perhaps unwittingly, neutral polling organizations like Zogby and Gallup repeated and promoted this framing by disproportionately using it in their polling. This occurred even though, by 2000, the estate tax debates in Congress and in the Election 2000 Presidential campaign were explicitly between repeal and reform, not between repeal and the status quo. Figure 5 shows that in the 18 months prior to the June 2001 repeal of the estate tax, neutral polling

organizations used the standalone framing that repeal advocates promoted, rather than presenting the choice as between repeal and reform, in 7 of the 10 poll results they released on estate tax repeal.

**[Figure 5 about here]**

Polls were also more directly used as hooks to approach minority organizations or sympathetic politicians. Thus, gay and lesbian support was claimed after the findings of an April 2001 poll showing that 72 percent of likely gays and lesbians believe the tax is discriminatory, and that 82 percent would support a law to get rid of it even though they knew that they might not benefit.<sup>32</sup> Claiming widespread public support was a key part of the larger project to diversify the image of repeal, and the coalition became skillful at working with Democrats and interest groups that would not usually be thought of as natural allies for the cause. Frank Blethen, publisher of the liberal-leaning *Seattle Times* and an early key organizer for estate tax repeal, helped to persuade minority newspaper publishers to join the coalition for repeal and furnished local newspapers around the country with free copy-ready political ads against the death tax. The NFIB arranged for unexpected faces like Chester Thigpen, an elegant, 83-year-old, African-American from Mississippi, the grandson of slaves, who had built an environmentally-friendly tree farm business on the same land he was born on, to testify emotionally against the estate tax. Although he advocated reform, not repeal, his story was repeatedly circulated in the case for repeal. Patricia Soldano of the Policy and Taxation Group, and the savvy political strategists she hired, saw that it was possible and important to garner support from minority business owners, environmentalists, women's business groups, and gays and lesbians.

In addition, knowing that politicians are most sensitive to public opinion associated with their district, repeal advocates used targeted polls to claim the support of spatial, not only demographic or political, constituencies. For instance, in April 2001, McLaughlin published the results of state-level polls on estate tax repeal, and the approval ratings of Senators, taken in Iowa, Louisiana, New Mexico, Montana, and South Dakota. These polls were no doubt meant to deliver reinforcement and pressure to Senate Finance Committee Chair Charles Grassley (R-IA), Finance Committee ranking member Max Baucus (D-MT), and John Breaux (D-LA), all of whom supported the estate tax repeal and would shortly

have the choice of bargaining for it, against other tax cuts, as members of the June 2001 omnibus tax bill conference committee. These polls also targeted Democratic Minority Leader and repeal opponent Tom Daschle (D-ND), wary repeal supporter Mary Landrieu (D-LA), and the states' other Senators.

On top of this, members of the coalition operated an “inside-outside” strategy of grassroots mobilization at the district level. The coalition was not only diverse in profile, but also spatially diverse enough to deliver a personalized message to elected officials across different types of constituencies. In this case, the NFIB and AFB were an ideal duo, with the former having its strongest influence in the House, and the latter having its strongest influence in the Senate, where farmers are overrepresented by virtue of the number of low population states with farming interests. Coalition groups looked to contacts on the Hill for guidance as to which members of Congress or the Senate should be targeted. Then, understanding that “members of our organizations are the best lobbyists,” they arranged not only large eruptions of letters and phone calls, but also in-person contacts from local civic groups and well-respected and successful local persons. These would ideally be “the owner of the local hardware store,” the kind of person an elected official “likes to be seen with,” or someone he or she has “known for thirty years.” Not all of them would pay the estate tax, but these well-regarded individuals—the “grasstops” of the grassroots—caught the attention of members of Congress and contributed to the sense of a citizen uprising by hard-working, dignified, intelligent Americans who were being unfairly victimized.

The public image of repeal was so completely remade that politicians stood to gain, not lose, from associating themselves with the moral high ground it had claimed and its array of all-American supporters. This made it even easier for politicians with ideological sympathy for repeal—particularly those who wanted to roll back the progressivity of the tax code—to prioritize the legislation. Other politicians signed on to the bill to please certain constituents, interest groups, fellow representatives, or party leaders, at the same time feeling comfortable that, not only would there be no eventual public backlash, there might well be public approval. “No one is going to lose his seat over supporting repeal,” one Congressman said to us. Conservative strategist Grover Norquist, borrowing a strategy used by environmental protection groups, decided to give politicians an added impetus to prematurely fingerprint

themselves on the issue and included it in the political “scorecards” published by his group, Americans for Tax Reform. Even those who didn’t want the estate tax to be repealed, but did believe it needed to be significantly reformed, understood the power of the image now being associated with repeal. Some of them told us that, even though they both hoped and expected the repeal bill would later be compromised in favor of a reform option, they supported it because they saw it as the only way to put the estate tax back on the agenda. As the bill gained momentum, moderates and Democrats were reassured by the presence of familiar company on the bill’s list of sponsors, including moderate John Tanner (D-TN), who served as the bill’s lead Democratic co-sponsor, and liberal Neil Abercrombie (D-HA), both of whom were frustrated with their party’s failure to court small businesses. Surprisingly to many, repeal was even backed by the Congressional black caucus, though not unanimously, apparently to protect the capital accumulation of the first large wave of black entrepreneurs and businessmen.

Led on the Hill by Congresswoman Jennifer Dunn (R-WA) and Senator Jon Kyl (R-AZ), repeal advocates steadily built support across the spectrum. Figure 6 charts how dramatically the issue shifted on the ideological spectrum by comparing, across Congresses, the ideological rankings of the average repeal bill sponsor, using Keith Poole’s Optimal Classification (OC) system.<sup>33</sup> The OC data is a calculation of the liberal-conservative ideological rankings of individual legislators based on their past voting record in the chamber. In the 102<sup>nd</sup> Congress, only 3 extremely conservative legislators supported repeal, but by the 106<sup>th</sup> Congress, the *average* sponsor—of 244 in the House and 47 in the Senate—was a mainstream Republican. Figure 7, which uses OC scores to show the distribution of House legislators’ votes in June 2000, demonstrates the extraordinary degree to which repeal was re-branded to penetrate deep into the Democratic party. It gained the support of not only conservative Democrats, but also liberal ones who, on most budgetary bills, would not be seen on the side of conservative Republicans.

**[Figure 6 about here]**

**[Figure 7 about here]**

## *The Running Room of Public Opinion*

The positive public image of estate tax repeal gave its supporters running room that the other side didn't have, largely because they were hamstrung by a failure to effectively manage their own public image in the eyes of politicians. Initially, supporters of retaining the estate tax paid little attention to changing views about public opinion, instead focusing on countering misinformation and pro-repeal arguments on the Hill. Not until early 2001, years after the repeal effort had begun in earnest, after estate tax repeal had already passed both Houses by large majorities, and only after the Democrats lost the White House, did supporters of the estate tax put large resources into re-crafting its public image. Only then did they pay for strategic polling and launch a coordinated image-oriented campaign. Yet they had trouble developing a public image that could compete with the repeal advocates' rainbow coalition. Many life insurance providers were strongly opposed to estate tax repeal, but because this was fundamentally out of a self-interest in their estate planning and insurance business, it undeniably would "look bad" to take too high profile a stance. So they hesitated about whether and how to take action. Labor organizations were preoccupied with other priorities and uninterested in opposing tax cuts that are, in fact, supported by many of their lay members, actual self-interest aside. Many charitable organizations also were wary of estate tax repeal because they expected repeal to lead to a steep decline in charitable bequests, but not all of them felt free to speak against the repeal for fear of seeming greedy and alienating wealthy donors or board members. Debating their options internally, they too hesitated.

Supporters of the estate tax at last received a public relations boost in February 2001, when, assisted by a Boston-based group called Responsible Wealth, Bill Gates, Sr., George Soros, Steven Rockefeller, and over a hundred other wealthy businessmen, public figures, and philanthropists published a statement opposing repeal. Warren Buffett insisted even more vehemently on the tax's importance in making success dependent on merit rather than inheritance. The unexpected statements caught the public eye, but the supporters of the estate tax still lacked a very compelling image; they appeared to be a collection of the ultra-wealthy plus highbrow liberal think tanks. Moreover, despite this public stance, they did not supply significant funding to groups like OMB Watch and Responsible Wealth to run

extensive and repeated polls that might dislodge the framing of the issue that was, by then, deeply entrenched into media treatments and politicians' perceptions. The Gates ad was shrewdly countered by Black Entertainment Television founder Bob Johnson, who organized some fifty prominent African American businessmen to sign their own syndicated advertisement defending repeal as conducive to capital-formation in the black community. In addition, a new group called Disabled Americans for Death Tax Relief emerged to declare the millionaire opponents of repeal "callous and heartless" for denying disabled persons the "full financial help" of their parents. Clearly, supporters of the estate tax were not going to find it easy to create the more appealing public image, but now they were battling for it.

Led by Responsible Wealth and OMB Watch, some charitable sector organizations, insurance sector representatives, and others joined up in 2001 to coordinate an active, savvy opposition campaign. Their financial and organizational resources paled in comparison to the other side, but they were able to make headway, as late in the debate as it was. Among other things, they invested in polling different messages on the estate tax issue and were able to report that, when given choices, the American public preferred reform to repeal by a ratio of two to one. This finding, in combination with a worsening federal budgetary situation, the new priority of a war on terrorism, and the strategic introduction of Democratic proposals to substantially reform the estate tax at last gave some of the cover of public opinion to legislators who wished to vote against permanent repeal. In June 2002, six Senators who had previously voted for repeal nevertheless voted against making the repeal permanent.

In contrast, the Republican leadership had been leveraging public opinion to their advantage for years. In both the House and Senate, Republicans did not miss opportunities to force stand-alone votes, against tradition on tax bills. This was an issue which they clearly saw as politically difficult for many Democrats. They had learned the previous year that a large omnibus tax bill has a sticker-shock problem. Members can oppose it as simply being too expensive. Moreover, individual members could claim that they supported aspects of the bill, but not others, and so—contrary to logrolling logic—were obliged to oppose the whole. Yet, the message behind one's vote on a stand-alone bill is clear, and many members did not want to be on the record against repeal. Others simply found it difficult to vote "no" on tax cut

after tax cut. This fingerprinting strategy was especially important once the White House changed hands and some Democrats discovered that what they thought of as “free votes”—votes that would ingratiate some, even as the legislation would assuredly be vetoed by President Clinton—were no longer so. As well as the pressures that had earlier impelled them to support repeal, they now had to confront the public relations risk of being seen as flip-floppers if they backtracked.

Supporters of repeal had leverage because they could make a credible threat to take the issue public in campaigns against politicians who did not support their bills. They had amply demonstrated their ability to tap into public attitudes in opinion polls, as well as to direct effective district or state-level agitation by interest groups. In fact, they later made good on some of these threats. For instance, public relations stunts and death tax-related ads on radio, print, and/or television were launched against repeal opponents such as Senator Paul Wellstone (D-MN), Senator Patty Murray (D-WA), Senator Jean Carnahan (D-MO), Presidential candidate Governor Howard Dean (D-VT), and Senate Minority Leader Tom Daschle (D-SD). In the ad targeting Daschle, who lost his 2004 re-election bid by a single percentage point, an announcer leverages his vote against repeal to tap into widespread resentment of over-taxation: “You’re born. You go to school. You work hard. You raise a family. You pay your taxes. And when you die, the IRS can tax you again, taking as much as 55 percent of everything you’ve saved for your children. It’s called the death tax. And it’s wrong. ... Isn’t a lifetime of taxes enough?”<sup>34</sup>

Beyond deterring the opposition to repeal, positive public perceptions of estate tax repeal also played a role in keeping competing tax cut lobbyists at bay. The apparent popularity the issue had gained by 2000 encouraged presidential candidate George W. Bush to include it in his proposed tax cut plan and to frequently mention it in his campaign speeches, to resounding applause. Once in office, his first tax cut proposal included the same four elements he had pitched in his campaign: income tax rate cuts, marriage penalty relief, a child tax credit, and estate tax repeal. Enthused by Bush’s successful entrance into the White House, Republicans in Congress were ready to be deferential to their new President and his tax relief package. Long-standing and more broadly beneficial proposals such as a capital gains tax cut or alternative minimum tax reform were sidelined in part because they were less arousing. Also, aware that

it would cut a bad public image to provide corporate tax breaks ahead of individual tax relief, the White House ordered corporate lobbyists not to try to put their priorities into this bill, promising them a later corporate tax relief bill. Thus, although, by itself, public opinion was not sufficient to move estate tax repeal to the top of the agenda, it cleared space for advocates, giving them the running room that others did not have. The estate tax made this “cut,” and others, not only because it politicians could agree with it or had something to gain from supporting it, but also because they had come to believe it couldn’t hurt them in the eyes of the public.

### *All or Nothing*

By insisting on repeal, rather than aiming for any of a number of estate tax reform options, estate tax opponents had strengthened their tactical hand. First, as we discussed earlier, the public responded most favorably to principled arguments for repeal when considered as a standalone issue, so this indivisible stance helped to construct an image of widespread public support. Second, anticipating that they might need to compromise in order to get past the multiple veto points—the House, Senate, President, and complex budgetary rules—it may have been prudent to stay with as extreme a position as could be managed, particularly in the years before unified party control was achieved in 2000. Third, the repeal stance was vital for holding together the coalition of interest groups and ideologues driving the legislation. Anything less would have splintered the coalition, because they would have disagreed about what form any reform should take and their sets of interests would have ceased to overlap. Repeal was their least common denominator. Farmers, for instance, would generally have preferred a higher exemption level to address their concerns about the valuation of inherited land, while large family businesses would have preferred lower estate tax rates since they are less likely to be fully exempted by a higher exemption level. As will be explained, farmers were also extremely averse to proposals to tie repeal to the implementation of carryover basis, a rule that would subject many a bequeathed asset to larger capital gains taxes by setting the original purchase value, rather than the market value at the time of

inheritance, as the tax basis. Meanwhile, conservative ideologues seemed interested in repeal above all, motivated by the prospect of eradicating an entire tax, and the most progressive one at that.

Yet, especially in 2001 and afterwards, the coalition experienced serious centrifugal pressures because some groups, particularly those with large memberships who were doing the legwork, were not necessarily well-served by continuing to be wed to repeal. Although legislators had repeatedly voted for an enduring repeal, the June 2001 omnibus bill that did pass included only a one-year repeal in 2010, and then a reinstatement of the estate tax—at 2001 levels—in 2011. Because of a combination of stubborn minority opposition in the Senate and budgetary constraints, it became highly uncertain whether a full and permanent repeal of the estate tax would ever be passed. Any of a number of foreseen and unforeseen obstacles might overwhelm it; already, the economy has since worsened, the war on terrorism and in Iraq has taken front stage and eaten into the budget; other tax cut priorities threaten to close out the estate tax repeal; it is uncertain whether amenable Republicans will continue to control the House, Senate, and White House; and Senate scoring rules make an extension of repeal dramatically more costly, on the books, as 2011 draws closer.

In addition, the risks of staying in the repeal coalition are even higher for those who object to carryover basis, which would be the cheapest rule to implement in conjunction with any repeal. The current law allows the capital appreciation of inherited assets to be based on market value at inheritance, a practice called stepped-up basis, rather than being based on the original purchase value, a practice called carryover basis. Yet the quid-pro-quo for the one-year repeal had been the replacement of stepped-up basis with carryover basis, lending momentum to possibility that the quid-pro-quo for any permanent repeal might also be carryover basis. Although in practice it can be difficult to capture tax on carryover amounts, this issue was of particular concern to farmers and proprietors of independent newspapers, whose businesses often have few liquid assets but considerable accumulated net worth. Many were strongly opposed to giving up stepped-up basis, even if it meant accepting an estate tax reform rather than repeal, and some thought the issue might split the coalition. The issue has already split farmers; while the AFB continues to lead the repeal coalition, another major farm group, the National Farmers Union, whose

members are on average less wealthy, is vocally supporting a reform option that would immediately raise the exemption to \$4 million per person (\$8 million per couple) and modestly lower rates.

Once coalition members understood the tradeoffs, why didn't they show more interest in the compromise proposals? These included legislation to dramatically and permanently raise the exemption to \$5 million or more, or to entirely exempt family farms and small businesses from the estate tax while maintaining stepped-up basis. Arguably, their memberships would have much preferred these immediate changes to the risks inherent in pursuing permanent repeal. When questioned about the reasons for their continued allegiance to total repeal in light of these options, some coalition members emphasized the importance of staying unified, pointing out that they had already been much more influential as a whole than they could have been in parts. Some referred to a lack of trust in the Democrats or their reform options, noting that inflation would erode any proposed threshold and that it can be difficult to craft workable devices, as shown by their previous experience with QFOBI. Others alluded to potential costs of turning on Republican allies on the Hill who would be needed for other legislative priorities.

In addition, some interest groups members emphatically justified their stance with the conviction that the estate tax is morally wrong, suggesting how completely they had embraced the framing in which the pro-repeal forces had invested so much. While we have no doubt that the actions of organized interests were centrally motivated by other considerations, is it possible that the principle kept their troops fired up and purposeful? Some literature in political psychology suggests that participation in groups tends to move like-minded people to more extreme points in the direction indicated by their pre-deliberative commitments.<sup>35</sup> If so, glue is perhaps the right metaphor in this regard. Principles and ideologies may help hold together organized groups, and perhaps even move members to subordinate individual interests to a common purpose, but they are not sufficient on their own to move political agendas. Perhaps they magnify intensity of cause after commitments have been made for other reasons.

Regardless, standing by the principle of repeal was viewed by coalition members as important for keeping *policymakers* receptive. By premising their message on the idea that the tax is just "wrong," they had generated the appearance of overwhelming public support, built a broad coalition, and shifted

politicians' thinking about the estate tax. The issue was viewed less and less as a distributive issue about which horse-trading and compromise can be acceptable,<sup>36</sup> and more and more as an issue of moral principle, about which compromise seems inherently hypocritical. That they could do this with such a highly regressive tax is impressive as well as ironic, given that money is inherently divisible. To compromise now risked weakening their carefully crafted public image and accepting the legitimacy of 'splitting the difference.' Thus, the need to assure politicians that their stance could resonate with the public, in conjunction with the strategic desire to maintain a unified alliance between diverse interest groups and ideological politicians, may have increased the likelihood of achieving an all-or-nothing outcome, versus a marginal reform.

### *Perspectives on the Role of Public Opinion in Policy Debates*

Public opinion seems to have played a key role, but not a direct role, in the repeal of the estate tax. Aware of the relatively low priority of the estate tax issue in the public eye, most politicians are unlikely to have felt immediate pressure due to public opinion. After all, the public as a whole was not particularly engaged, and the contours of its opinion could be interpreted in support of either reform or repeal. Thus, the dynamic of this debate does not correspond to the dynamic in a thermostatic model of policymaking, in which politicians respond to public opinion with policy changes, at least on higher salience or priority issues; and public opinion in turn responds to policy change.<sup>37</sup> Still, perceptions of the underlying contours public opinion did seem to matter for the estate tax outcome.

In particular, politicians were alert to latent public opinion—to use V.O. Key's phrase:<sup>38</sup> how the public might view the issue should salience be raised or should active efforts be made to influence their views. Many legislators, wary especially because repeal could be portrayed as a favor to their wealthy friends, were reluctant to act unless there were solid indicators that latent public opinion would not rise up to haunt them. For advocates of repeal, it was critical to manage public opinion to combat the long-standing conventional wisdom on Capitol Hill that supporting estate tax repeal would be enormously costly with voters. They drew adeptly upon common misperceptions of self-interest and coupled repeal

with principles of fairness to generate the appearance of extremely high support for repeal. Their very position of a hard-line stance on repeal was chosen, and adhered to, after taking into account several factors that included the degree to which that position might resonate with the public. Understanding that politicians feel pressure to create policies that benefit groups with positive social constructions,<sup>39</sup> repeal advocates also crafted an image as independent farmers, bootstrapping small businessmen, and entrepreneurial minorities. Reform advocates struggled to take back the mantle of public opinion. To do so, they relied on the flip side of low salience. When the issue was framed as a matter of priority rather than a matter of principle, majorities were found to support estate tax reform options over repeal.

Each side's opposing claim to represent public opinion was plausible because the contours of public opinion on this issue were so wide. Yet, it may not be unusual that public opinion appears to be quite different depending on which lens is invoked.<sup>40</sup> Charged issues are often contentious precisely because there are two highly compelling ways to look at them. For instance, studies have shown that while only 20-25 percent of poll respondents say that too little is being spent on "welfare," 63-65 percent say that too little is being spent on "assistance to the poor".<sup>41</sup> How, if at all, people square the tensions in holding these two views simultaneously is a complex matter that activists on neither side of the issue try to resolve. Instead, they advertise the aspect of majority opinion that is favorable to their cause. In the hurly burly of political conflict, publicized opinion polls are less authentic measures of public opinion than they are rocks that activists throw at one another to signal their reach.

On the estate tax issue, the battle to produce favorable polling results was part of the larger war to manage politicians' perceptions of the lens through which the public would view the issue. Advocates of repeal were especially effective at all aspects of this war. They communicated the framings of public opinion that best served their objectives; diversified the coalition to change their image from privileged to all-American; implied, through coordinating an active inside-outside strategy, that the issue had a reasonably high level of public salience, at least among the "grasstops;" and presented a credible threat that they could, and would, move district-level public opinion on the issue as a last resort. Boosting these efforts was the fact that neutral polling organizations, perhaps unwittingly, disproportionately took up the

standalone framing promoted by repeal advocates—even though the political options being debated were between repeal and reform, not between repeal and the status quo. In changing how legislators saw the issue on an ideological spectrum, and how legislators thought the public would react to it, advocates changed legislators’ calculations of the likely electoral costs and benefits of their positions.

Advocates of repeal may have been especially effective at signaling the latent threat of a public backlash because they invested, over several years, in polling, framing, and “grasstops” organizing. This required financial and membership resources, and as reported by people on both sides of the issue, the repeal advocates were advantaged in at least three stages. Wealthy individuals and interest groups were willing to provide seed money to initiate message framing and organize the coalition; they had the money for frequent polls and the organization to coordinate “grasstops” activism; and they had the funds to, in some districts, heighten salience on repeal and turn it into a potent campaign issue. This raises the question of whether those with greater resources have the better ability to claim the mantle of public opinion. If so, it may not be that unusual to see, as we did in this case, great asymmetry in the skillfulness with which intense interests on each side manage their public image. Repeal advocates could credibly threaten to fire up latent public opinion to discipline legislators. This disciplining might take place through either pre-electoral rational anticipation, in which legislators change their stance to increase the probability of their re-election, or post-electoral turnover, in which those who stick to unpopular stances are voted out of office.<sup>42</sup>

Regardless of which side was more effective, on neither side of the debate did concentrated interests or political leaders try to circumvent public opinion to achieve their objectives. This idea that public opinion matters for policy outcomes stands in contrast to theories that, at the other extreme from the thermostatic model, see public opinions on policy issues as non-consequential. Among these are the views that public opinion is irredeemably difficult to interpret<sup>43</sup> or itself the product of manipulation by a “power elite”.<sup>44</sup> Other theories contend that, even if public opinion is viewed as stable and well-formed, it still may not matter for lower-salience policy issues; politicians may not expect voters to sanction them, because of cross-cutting preferences over other issues that matter to them,<sup>45</sup> strong habitual stability in

party or candidate allegiances,<sup>46</sup> or other factors. With these ideas in mind, some theories contend that policy outcomes are determined by the activities of interest groups or politicians who, especially on relatively low salience issues, can either disregard or manipulate public opinion.<sup>47</sup>

What we observed suggests an alternative theory of political outcomes in which interpretations of latent public opinion can enable or obstruct change, but interest group activity and political leadership is central to how public opinion is interpreted and to creating the impetus for change. If so, the contours of public opinion, in interaction with organized activity to selectively reveal and perhaps even shape latent opinion, determine how much “running room” policymakers have to maneuver. This view bears some resemblance to a latitude theory, in which public opinion may constrain policymakers from pursuing policies outside of some zone of acceptability, lest they “suddenly encounter a catastrophic avalanche of protest;” but so long as politicians stay clear of the “electrified fence,” public opinion is not a constraint.<sup>48</sup> In our view, there may be limitations that run along the contours of public opinion, but whether or not politicians assess these barriers as unthreatening or electrified depends largely on interest group and partisan activity. Moreover, there is considerable room for political advantage and maneuver within these barriers, and sometimes the chance to alter them. Put another way, interest groups can help clear and sow the locations of perceived minefields of public opinion. Thus, politicians must consider the interaction of latent public opinion with organized activity before they can have an accurate perception of their running room with an issue. Therefore, unlike in latitude theory, even when public opinion contours are constant, the potential for public opinion to act as a constraint, and in which direction, may change dramatically.

In the case of estate tax repeal, before repeal advocates refashioned the issue’s public image, the conventional wisdom had indeed been that an avalanche of public outrage would blast politicians who supported repeal. Yet, the coalition for repeal eventually did such an effective job at convincing legislators that public opinion was on their side, and could reliably be maintained that way, that the conventional wisdom was all but reversed. Many legislators then wondered if it would be acceptable to uphold the estate tax—or if it would contribute to their being branded as tax-and-spend types—as Daschle was by some. At that point, supporters of the estate tax became desperate to ensure that their side still had

running room too; this is why it was so important to demonstrate the low priority of the issue in the public eye. Although they have probably not succeeded in spinning the issue to the point that a repeal vote looks very costly—as had so long been assumed would be the case—their efforts at least helped reassure politicians that a vote for reform, rather than repeal, could be rendered as a respectable, safe position.

Thus, the case of estate tax repeal suggests a dynamic in which the impact of latent public opinion may largely depend on interest group activity, at least on lower salience issues. This view is distinct from both classic and modern models of policymaking that stress the direct influence of either organized interests or public opinion on politicians. It is compatible with, but still distinct from, views that highlight the influence of political leaders on public opinion, such as Jacobs and Shapiro's study of two high salience issues, Clinton's health care reform initiative and the Republican Contract with America. They emphasize, similar to what we find, that "crafted talk" is used to make existing policy agendas seem more agreeable to the public.<sup>49</sup> However, while in their cases political leaders have a read on public opinion and try to use the media as a conduit for communicating their messages *to the public*, in this case we find that interest groups joined political strategists to serve as critical intermediaries for interpreting public opinion *to politicians*. The importance that interest groups placed on doing this seems, in the case of the estate tax, to have been one factor contributing to the coalition's strange adherence to total repeal, even when such a stance was contrary to the interests of most of its members. At that point, suddenly changing one's tune was perceived as a public relations risk that outweighed the perceived risk of continuing to pursue an all-or-nothing outcome. Such stickiness is markedly at odds with divide-the-dollar conceptions of politics, in which coalitions are easily split by any new offer, with an infinite number of combinations possible. Moreover, this view of politics is one in which organized interests, as well as politicians, possess substantial potential for political entrepreneurship.

The insights from this case study are helpful for understanding the higher profile political battle now raging over the proposal to create private investment accounts within Social Security. President Bush and his allies on this issue have actively worked to create running room by audaciously recasting the image of Social Security reform, something once widely thought to be politically untouchable. As with

estate tax repeal, the proponents of the change are doing this by tapping into family values and public mistrust of government. President Bush describes a retirement account that younger workers “can call their own, an account that the government cannot take away and an account that they can pass on from one generation to the next.”<sup>50</sup> A critical difference in the debate dynamics, however, concerns the balance of organized interests. Although there is recognition of a need to shore up the Social Security system sometime over the coming several decades, the financial sector and other potentially interested sectors are not yet actively supporting the proposal. The opposition, on the other hand, which includes the Democratic leadership and the powerful American Association of Retired Persons (AARP), has wasted no time in responding, dubbing the proposal a “guaranteed gamble” rather than a “guaranteed benefit.”<sup>51</sup> Moreover, the issue is much higher salience than estate tax repeal, and public opinion on it is more firmly fixed and understood. Remaking its image and clearing more running room may be a much taller order.

Figure 1a

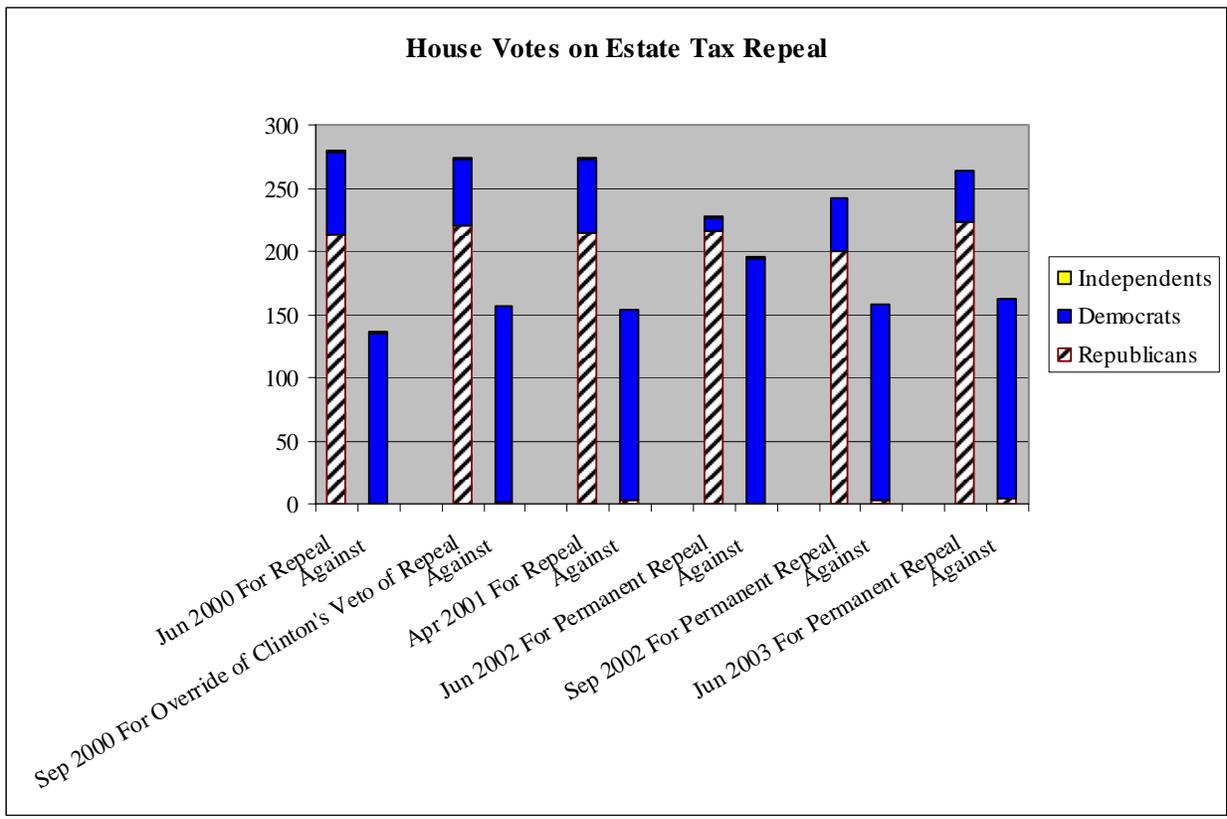
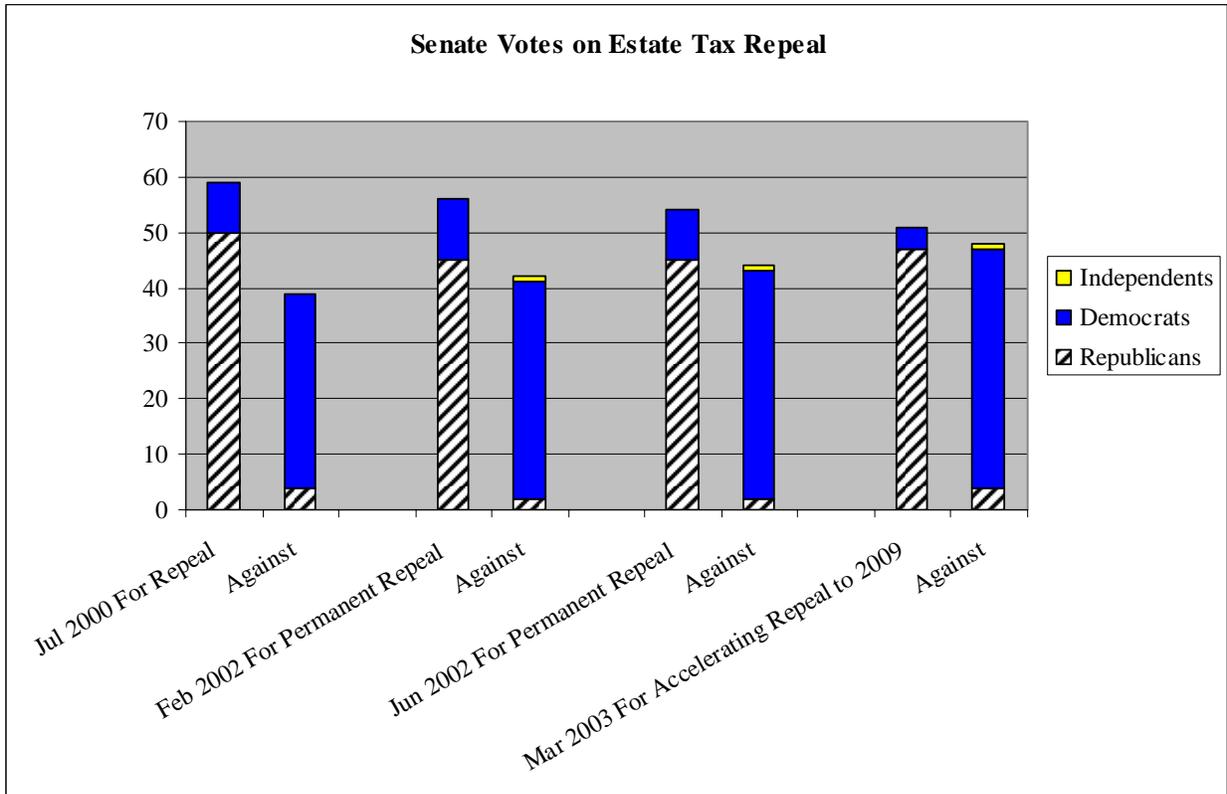


Figure 1b

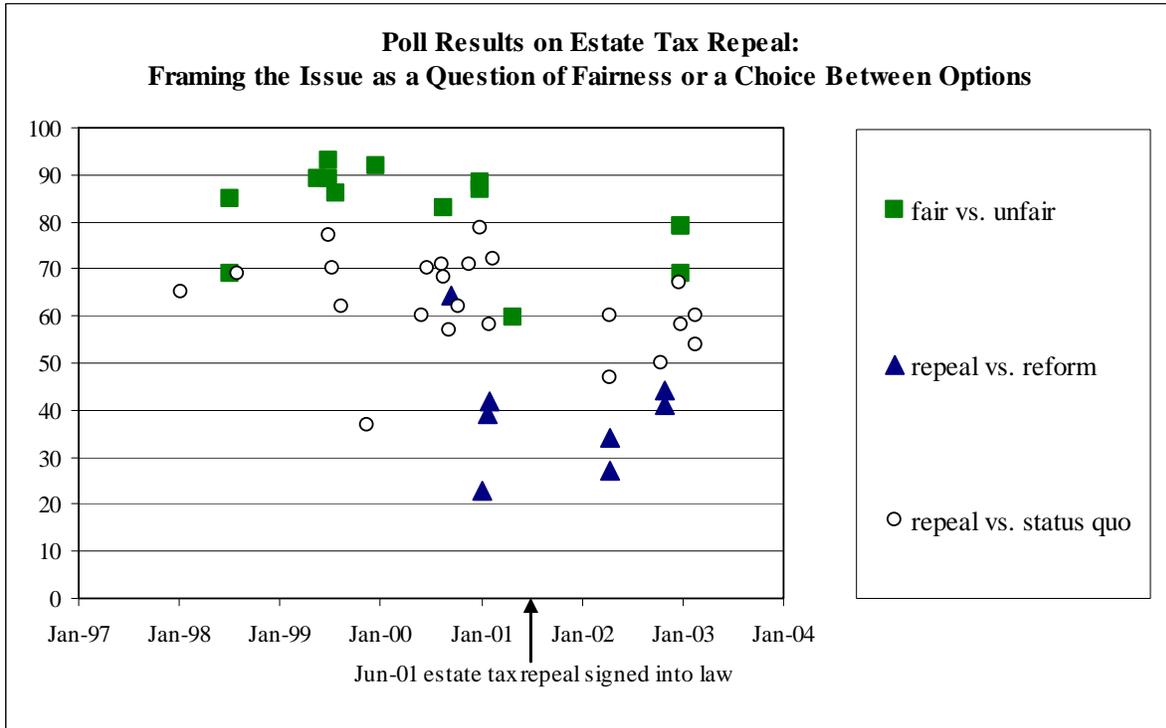


**Figure 2**

**Summary of Key Changes to the Federal Estate and Gift Taxes (Signed into Law in June 2001)**

Year	Estate Tax Exemption Level	Top Estate Tax Rate	Gift Tax Exemption Level	Top Gift Tax Rate	Basis for Inherited Assets	State ET Automatic Credit
2002	\$1,000,000	56%	\$1,000,000	56%	stepped-up	12%
2003	\$1,000,000	49%	\$1,000,000	49%	stepped-up	8%
2004	\$1,500,000	48%	\$1,000,000	48%	stepped-up	4%
2005	\$1,500,000	47%	\$1,000,000	47%	stepped-up	deduction
2006	\$2,000,000	46%	\$1,000,000	46%	stepped-up	deduction
2007	\$2,000,000	45%	\$1,000,000	45%	stepped-up	deduction
2008	\$2,000,000	45%	\$1,000,000	45%	stepped-up	deduction
2009	\$3,500,000	45%	\$1,000,000	45%	stepped-up	deduction
2010	REPEALED	n/a	\$1,000,000	35%	Carry-over	n/a
2011 (law reverts to 2001 law)	\$1,000,000	55% (60% for some estates >\$10,000,000).	\$1,000,000	55%	stepped-up	16%

Figure 3



This chart includes publicly released national polling data, from 1997 through the end of 2003, in which respondents were asked to evaluate the repeal or the fairness of the estate tax. The pollsters and poll sponsors are identified in the Appendix. Data sources include the publications and press releases of the polling organizations and the University of Connecticut: The Roper Center for Public Opinion Research.

Figure 4

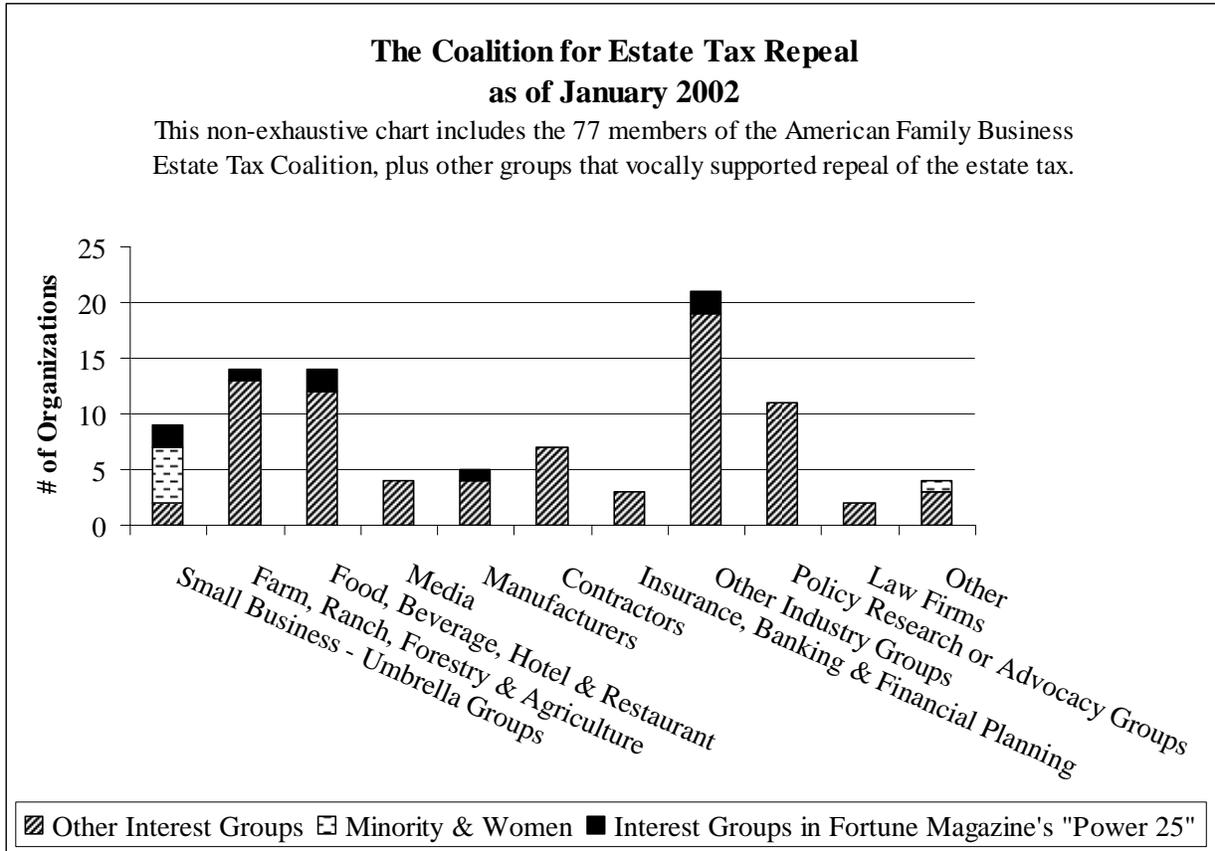
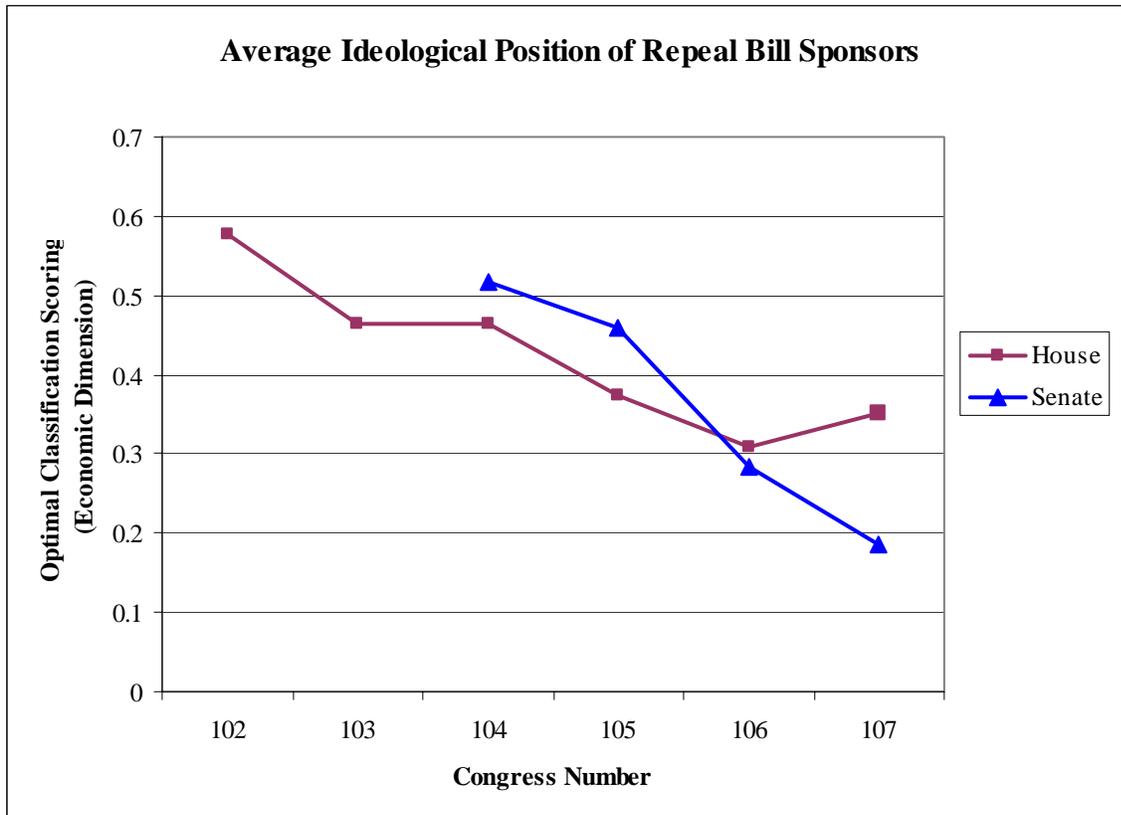


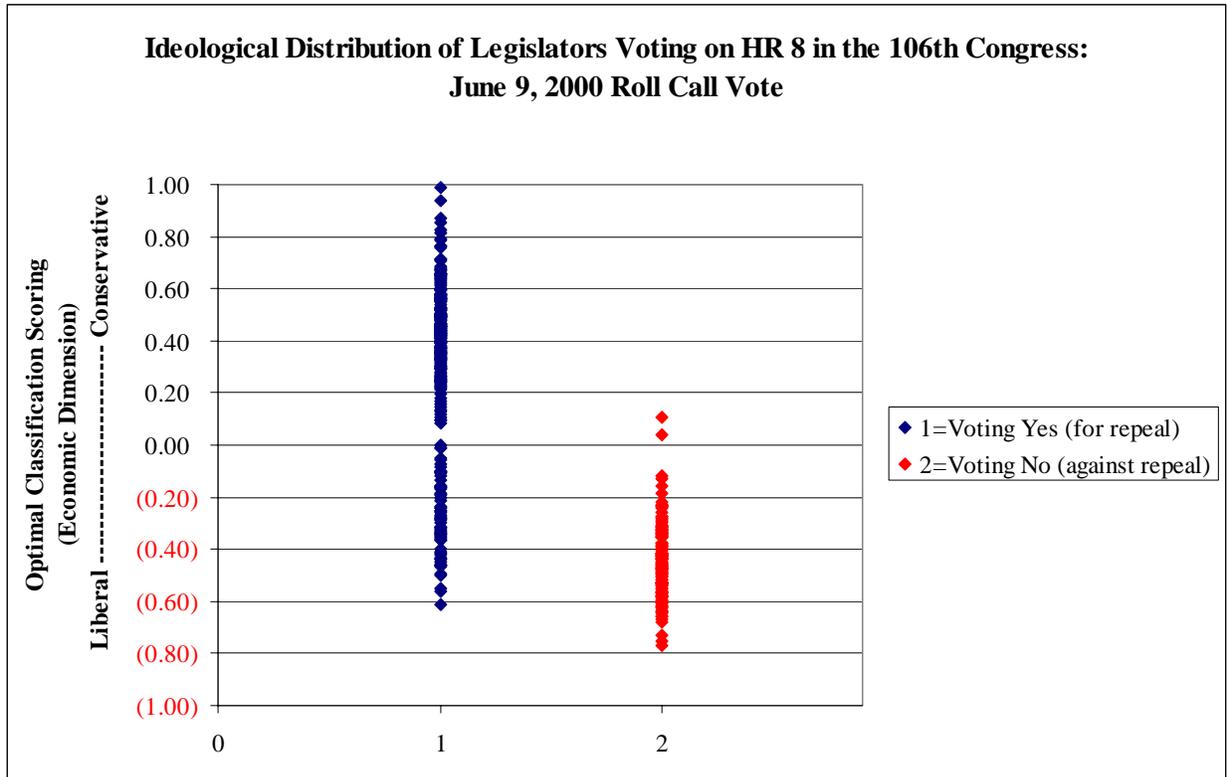


Figure 6



This chart uses the first dimension of Keith Poole's Optimal Classification data, which represents the rankings of legislators on a liberal-conservative dimension, based on their past voting records in the chamber.

Figure 7



This chart uses the first dimension of Keith Poole’s Optimal Classification data, which represents the rankings of legislators on a liberal-conservative dimension, based on their past voting records in the chamber. 68 legislators with a negative (liberal) OC score voted ‘yes’ whereas only 2 legislators with a positive (conservative) OC score voted ‘no.’ Thus, the mean OC score of those voting ‘yes’ is 0.27, whereas the mean score of those voting ‘no’ is -0.44.

## *Appendix: Polls on the Repeal or the Fairness of the Estate Tax*

The following polls are the basis for Figures 3 and 5. These poll sponsors released national polling data, from 1997 through the end of 2003, in which respondents were asked to evaluate the repeal or the fairness of the estate tax. Data sources include the publications and press releases of the polling organizations and the University of Connecticut: The Roper Center for Public Opinion Research.

<b>Pollster / Poll Sponsor</b>	<b>Poll Completion Dates</b>
<b>Poll Sponsor is Politically Neutral</b>	
Bloomberg	Mar-01
CBS News & New York Times	Mar-01, Nov-02
Gallup / CNN & USA Today	Jun-00, Feb-01, Nov-02
International Communications Research / NPR & Kaiser & Kennedy	Mar-03
Opinion Dynamics / Fox News	Jan-03
Pew Research Center for the People & the Press	Sep-98, Sep-00
Rasmussen Research Portrait of America Poll	Jul-00
Zogby International	Feb-98, Aug-99, Oct-00, Dec-00
<b>Poll Sponsor is Democratic or Opposed to Estate Tax Repeal</b>	
Emily's List	Dec-99
Greenberg Quinlan Rosner Research / OMB Watch	May-02
Penn Schoen Berland / Democratic Leadership Council	Feb-01
<b>Poll Sponsor is Republican or Advocates Estate Tax Repeal</b>	
Luntz Research Companies	Aug-98, Jan-03
Market Strategies / Republican National Committee	Sep-99
McLaughlin & Assoc / Americans Against Unfair Family Taxation	Jun-99, Jul-99, Jan-00, Sep-00, Jan-01, May-01
Tarrance Group with Lake, Snell Perry / Food Marketing Institute	Nov-00
Wirthlin Worldwide	Aug-99

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<sup>1</sup> The omnibus tax reform bills passed by both Houses included a phase-out of the estate tax followed by full repeal. However, the specifics of the phase-out, other tax cut provisions, and the overall price tags of the omnibus bills differed substantially, so that aspects had to be compromised. During conference committee, behind closed doors, the decision was unexpectedly made to sunset the

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entire tax cut, including the estate tax provisions, after 10 years. This effectively resulted in a one-year repeal.

<sup>2</sup> The estate tax burden was greatest in the 1970s, when the exemption rate fell below half a million dollars (in 2001 dollars) and the maximum tax rate rose as high as 77 percent. In the years after the federal estate tax was enacted in 1916, fewer than 1 percent were subject to it and sometimes less than 0.5 percent; and in recent decades, about 2 percent of the population has paid the estate tax. Since the 1930s, the percentage of national wealth held by those who are subject to the estate tax has not changed much. As estimated from estate tax returns themselves, the top one percent of Americans are estimated to have held between 20-25% of the country's wealth since the 1940s, save for several years beginning in the late 1970s when the figure dropped to around 18%. The wealth share of the top 2-1% has remained roughly 6% of the country's wealth since 1946. Kopczuk and Saez 2004.

<sup>3</sup> Lower-income persons support repeal of the estate tax at nearly the same rate as others. A 2001 McLaughlin poll showed support for repeal from 76% of those with incomes under \$40,000 versus 81% of those with higher incomes. Joel Slemrod finds a similar result in his analysis of the 2003 NKK survey. Slemrod 2003.

<sup>4</sup> The analysis is a linear probability regression that controls for the belief that the current tax system is complex and/or unfair, age, gender, race, education, and income. The only variables that are found to be significant for support of estate tax repeal are misconceptions about who pays and being over age 65. Ibid.

<sup>5</sup> Larry Bartels (2003) provides further evidence that opinion on the estate tax is largely based on "simple-minded and sometimes misguided considerations of self-interest" that correspond closely to a person's "subjective sense of their own tax burden." In a detailed analysis of the 2002 National Election Study survey, he finds that the perception that one's own tax burden is "too high" accounts for about a third of the net support for repeal; and ironically, "this apparent misplaced self-interest is most powerful among people whose own economic circumstances make them least likely to have any positive personal stake in repealing the estate tax." Bartels 2003b. Note also that the economic and stock market boom in and around 2000 may have contributed somewhat to people's optimism. Moreover, the shift away from traditional defined benefit pension plans towards 401(k), defined contribution, and other individual retirement savings plans mean that some people might feel wealthier since they hold their own retirement assets.

<sup>6</sup> Although this 26% is less than half of the 60% of NKK respondents who supported repeal when no exemption level was specified, we cannot conclude that all those whose stance on repeal depended on the particular exemption level are self-interested. Some of them may instead view a higher exemption as more just.

<sup>7</sup> No real difference exists in responses to a question about "eliminating the inheritance tax" that was asked, in identical form, by the Pew Research Center in September 1998 and August-September 2000. A ten percentage point difference does exist between responses to a question asked, in identical form with a margin of error of +/- 3.1% percent, by McLaughlin and Associates in September 2000 and January 2001. But responses to similar questions asked by Gallup in June 2000 and November 2002 yielded a ten percent difference the *other* direction.

<sup>8</sup> Green 2001.

<sup>9</sup> Bartels 2003b.

<sup>10</sup> While it is not precise to characterize the estate tax as equivalent to double taxation, since it captures revenue from many assets that would otherwise entirely elude tax, it is true that the estate tax may also double-tax some assets. The claim of double taxation is premised on the belief that the assets in an estate have already been taxed once under the income tax. Repeal opponents claim that the estate tax acts as a backstop to the income tax, covering assets that have escaped taxation,

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- including capital gains which are passed on at the time of death and are exempt from taxation because of the step up in basis.
- <sup>11</sup> In an April 2001 memorandum to “Interested Parties,” Frank Luntz makes this claim on the basis of a poll of 600 likely gay and lesbian Americans, in which 97 percent “believe that just like traditional married couples, they too should have the right to pass along their assets to their partner without paying up to 55% in death taxes,” 72 percent believe the estate tax is “discriminatory,” and 82 percent wanted to see it eliminated.
- <sup>12</sup> In the 2002 Greenberg Quinlan poll, 36% of respondents said they or a family member had a small business and 23% said they or someone in their family owned a family farm.
- <sup>13</sup> Lantz, Gurley and Linna 2003.
- <sup>14</sup> These numbers are from an October 2000 Zogby International poll of 2,526 registered voters. Respondents were asked to agree with one of the following statements: “On estate or death taxes: Statement A: Death taxes are unfair to heirs, small businesses, and family farms and should be eliminated. Statement B: Since death taxes affect only a small percentage of small businesses and family farms, the tax process can be easily changed without exempting large estates and businesses.”
- <sup>15</sup> In a September 2000 McLaughlin & Associates poll of 1000 likely voters, respondents were asked: “Do you think it is fair or unfair for the government to tax a person's earnings while it is being earned, and then tax it again after a person dies?” 87.9 percent of whites and 91.6 percent of blacks considered it unfair.
- <sup>16</sup> They neglected to mention that every one of these occasions occurred more than a century ago, during times of war or national crisis, when the estate tax was resorted to as an intentionally temporary measure; and in fact, frequent reforms to the estate tax are what have made planning most difficult.
- <sup>17</sup> Converse 1964.
- <sup>18</sup> Page and Shapiro 1992.
- <sup>19</sup> Sears 2001.
- <sup>20</sup> Bartels 2003a, Kuklinski and Hurley 1996, Zaller and Feldman 1992.
- <sup>21</sup> Sears and Funk 1991.
- <sup>22</sup> Zaller 1992.
- <sup>23</sup> Hochschild 1996.
- <sup>24</sup> In a different context, that of trying to distinguish “easy issue” voters from “hard issue” voters, Carmines and Stimson noted that some people may find it easier to think about processes than outcomes. They differentiate “easy” issues from “hard” issues on the basis of three factors: being “symbolic rather than technical,” more likely to “deal with policy means than ends,” and “long on the political agenda.” Carmines and Stimson 1980.
- <sup>25</sup> Stanley Feldman, for instance, hypothesizes that when people have low trust in government, they are more likely to place weight on principles of process justice rather than outcome justice. The reasoning behind this is that the latter depends more heavily on government intervention. However, in the case of the estate tax, this reasoning does not always apply. The idea that repealing the estate tax would lead to more economic growth, for instance, assumed less government intervention. Feldman 2003.
- <sup>26</sup> Luntz 2002.
- <sup>27</sup> See HR 4848, the Long Term Care Family Security Act of 1992 introduced on April 9, 1992 and sponsored by Representatives Waxman and Gephardt, which included a provision that would reduce the unified credit against estate and gift taxes from \$600,000 to \$200,000.
- <sup>28</sup> The Qualified Family Owned Business Exemption (QFOBE) was created in 1997 and modified into the Qualified Family Owned Business Interests (QFOBI) deduction in 1998.
- <sup>29</sup> Astrachan and Tutterow 1996.

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- <sup>30</sup> Gravelle and Maguire 2001.
- <sup>31</sup> Johnston 2001.
- <sup>32</sup> See footnote 11 above.
- <sup>33</sup> Poole 2000.
- <sup>34</sup> The ad was paid for by the Club for Growth Advocacy, a 527 organization founded in 2001 to “educate the public and lobby for policies that promote economic growth.” \$25,000 was dedicated for this particular run, from April 14-25 on statewide cable networks.
- <sup>35</sup> Sunstein 2000.
- <sup>36</sup> Miller 1996.
- <sup>37</sup> Page and Shapiro 1992, Wlezien 1995.
- <sup>38</sup> Key 1961, Zaller 2003.
- <sup>39</sup> Schneider and Ingram 1993.
- <sup>40</sup> Ginsberg 1984, Jacobs and Shapiro 1995-6, Lippman 1925.
- <sup>41</sup> Bartels 2003a.
- <sup>42</sup> Stimson, Mackuen and Erikson 1995.
- <sup>43</sup> Converse 1964, Schattschneider 1960.
- <sup>44</sup> Domhoff 2002, Kingdon 1993.
- <sup>45</sup> Roemer 1999.
- <sup>46</sup> Campbell, Converse, Miller and Stokes 1960.
- <sup>47</sup> Geer 1996, Olson 1971.
- <sup>48</sup> Diamond 2001.
- <sup>49</sup> Jacobs and Shapiro 2000.
- <sup>50</sup> Toner 2005.
- <sup>51</sup> Hulse and Stout Ibid.