This study presents data from a community survey of Oklahoma City which suggests that the putative tax rebellion is neither as massive nor as homogeneous as some observers contend. The data support Buchanan’s contention that the widespread support for tax reduction has occurred because the costs, defined in terms of potential cutbacks in government expenditures, are not specified in the proposed legislation. In addition, the findings suggest that people vary in what costs they are willing to incur in order to lower taxes. Some people support tax reduction out of a desire to limit welfare spending and others out of a desire to reduce spending on collective goods. We suggest that the former represents a traditional, conservative response to liberal welfare legislation. However, we identify the latter as a new interest group in American politics which cross-cuts traditional lines of cleavage.

Some observers have interpreted the rash of legislative attempts across the country to reduce taxes as the beginning of a tax rebellion of “massive” proportions (Field, 1978; “The revolt’s deeper roots,” 1978; Musgrave, 1979). A less optimistic appraisal of the movement has been offered by Buchanan (1979) who contends that the widespread support for tax reduction proposals occurs largely because the costs of tax reduction, defined in terms of potential cutbacks in government expenditures, are not specified in proposed legislation. Two consequences may be antici-

Authors’ Note: We thank the College of Arts and Sciences, University of Oklahoma, for providing funds for this project. The data in this report were collected as part of a larger survey linked to the graduate training program in methods and statistics in the Department of Sociology.
pated when, or if, voters are presented with a tax reduction package which also specifies corresponding reductions in government expenditures resulting from the tax cut. One, many people who believe their taxes are too high nevertheless will be unwilling to support tax reduction. Two, people will vary in what costs they are willing to incur in order to lower taxes. The former portends erosion of support for the movement as costs are pitted against gains. The latter suggests a focal point of factionalism within the movement. In this article, we examine these issues using preliminary data from a community survey of a major southwestern metropolitan area (Oklahoma City).

THE IMPORTANCE OF THE "FREE-RIDER" PRINCIPLE

Buchanan (1979) advanced the "free-rider" principle as a basic explanation for the success of Proposition 13 in California. The free-rider principle asserts that, "if the benefits of an action are concentrated and well-defined while the costs are diffused and generalized, we can predict the individuals . . . act without due regard to the costs involved" (Buchanan, 1979: 692). Buchanan suggests that the proponents of Proposition 13 offered the well-defined benefit of a specific reduction in property taxes, while opponents failed to provide voters with persuasive estimates of exactly what government expenditures would be reduced and the extent to which they would be reduced. Not surprisingly, then, the voters overwhelmingly endorsed the referendum.¹

Since tax revenue is a function of both the tax rate and the tax base, a tax reduction does not necessarily incur a loss of tax revenue and hence of public services. However, many voters and authors of bills seek a level of tax reduction which, in the absence of some change in the tax base, should reduce tax revenue. In spite of this, legislative attempts to lower taxes generally have not included formal assessments of impact on tax revenue or of projected budgetary restrictions which would be enacted to offset revenue losses should they occur. However, if a tax reduction bill
did forecast subsequent cutbacks in government services and programs and these prospectives cutbacks were clearly and convincingly defined, the converse of the free-rider principle implies that there would be much less inclination to favor passage pro forma. Hence, a sterner test of a tax “rebellion’s” mettle would occur if voters were confronted with some possible costs of reduced taxation defined in terms of reductions in government expenditures. Data from our project concerning perceived tax burdens and projections about what one is willing to sacrifice in order to reduce taxes bear directly on this aspect of Buchanan’s argument. When cutbacks in particular government expenditures are specified as a consequence of a tax cut, we suspect that the percentage favoring tax reduction will be noticeably less than the percentage who feel they are taxed excessively.

DIMENSIONS OF THE TAX REBELLION

As noted above, the free-rider principle leads us to anticipate that enthusiasm for tax reduction will diminish when a proposed tax cut is linked with reductions in specific expenditures. This raises the possibility that the tax rebellion is a heterogeneous movement containing latent factionalism. In the absence of consensus about exactly what cutbacks are appropriate, public support for tax reduction may appear extensive and unified because those willing to reduce government expenditures for one kind of program are coincidentally allied, via the free-rider principle, with those willing to reduce another kind of government expenditure. If it is necessary to reduce expenditures in order to lower taxes, the heterogeneity of the movement should become readily apparent.

Opinion polls suggest there are at least two categories of concern manifested in the current tax rebellion (Field, 1978; Ladd, 1978a). One source of support for tax reduction seems motivated by antagonism toward government spending on social welfare programs of low-income citizens. A Gallup poll conducted for Newsweek and a CBS News/New York Times poll, both using
national probability samples, reveal that, to a greater extent than for any other government expenditures, respondents feel that too much tax money is spent for social services such as welfare programs (Ladd, 1978a: 33). *Time* (see "The revolt's deeper roots," 1978: 59) magazine pollster Daniel Yankelovich argues that many people believe that the use of tax money to assist specific categories of people "in need" is a basic "unfairness" in American life. Since these opinions seem to reflect basic American conservatism, we suspect that the tax rebellion is to some extent a response to liberal welfare legislation. This is hardly new in American politics, reflecting the traditional split between Democrats and Republicans over the issue of the welfare state.

In the polls described above, many people believe that government expenditures on other types of programs, besides welfare-related programs, are excessive. Substantial proportions of respondents in these polls say that too much is spent on public services such as parks and recreation programs, road repair and maintenance, police protection, and so on. A National Opinion Research Center poll also reveals that a large number of respondents believe too much is spent for national defense (Ladd, 1978a: 32). These kinds of expenditures commonly are referred to as "collective goods" (Olson, 1965; Buchanan, 1968). A collective good is simply a service "made available for consumption by all members of a group" (Smith, 1976: 292). This type of expenditure is in marked contrast to welfare programs aimed at benefiting a particular segment of the population.\(^2\)

We suspect that those people willing to support tax reduction at the expense of cutbacks in welfare spending aimed at benefiting low-income groups are not the same people as those willing to support tax reduction at the expense of cutbacks in expenditures for collective goods. In other words, we hypothesize that there are two dimensions to the current tax revolt. Some people support tax reduction out of a willingness or desire to reduce welfare spending; others support tax reduction out of a willingness or desire to reduce spending on collective goods. The latter group, we believe, is a new interest group in American politics which cross-cuts traditional lines of party and socioeconomic cleavage.
It is this group which qualifies as an incipient social movement if a social movement is defined as an emergent interest group (Gamsen, 1975; McCarthy and Zald, 1977).

DATA

Data were gathered in the spring of 1979 as part of an annual survey of Oklahoma City and its surrounding suburbs. The sample of 401 respondents, drawn randomly from the Polk Directory, taps the metropolitan adult population. This sampling procedure generated a sample very similar to the population of the community in selected demographic characteristics (U.S. Bureau of Census, 1970). Of the sample, 85% compared to 87% of the population are white; 44% of the sample and 45% of the population are males. The median age of the sample is 45 years, while the median age of the adult population is 42.

The initial presentation of data concerns the respondents' perceived tax burden and the correspondence between these perceptions and traditional lines of party and socioeconomic cleavage. The political party variable was measured by asking respondents to classify themselves as Democrats, Republicans, or "Independents." Annual family income is selected as the prime attribute of socioeconomic status since it, more than occupation or education, is directly linked to the amount one pays in taxes. As a measure of each respondent's perceived tax burden, the following question was asked:

As you know, we all pay different amounts of federal, state, and local tax depending upon how much money we make and the tax deductions we qualify for. Do you think that you currently have to pay too little, about the right amount, or too much tax?

Percentages of those who say they are taxed excessively, and the frequency distributions from which they are drawn, are presented in Table 1. Almost two-thirds of our sample (63.3%) think they now have to pay too much in taxes. Variation across party lines in the proportion who think they are taxed excessively—
TABLE 1
Respondents’ Assessment of Amount Paid in Taxes

<table>
<thead>
<tr>
<th>Frequencies</th>
<th>Amount Respondent Pays in Taxes is...</th>
<th>% Who Say They Are Taxed Excessively</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Too Much</td>
<td>About Right</td>
</tr>
<tr>
<td>Total Sample</td>
<td>254</td>
<td>136</td>
</tr>
</tbody>
</table>

**Party Preference**

<table>
<thead>
<tr>
<th></th>
<th>Too Much</th>
<th>About Right</th>
<th>Too Little</th>
<th>N</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Democratic</td>
<td>128</td>
<td>83</td>
<td>6</td>
<td>217</td>
<td>59.0 (a)</td>
</tr>
<tr>
<td>Republican</td>
<td>77</td>
<td>34</td>
<td>1</td>
<td>112</td>
<td>68.7</td>
</tr>
<tr>
<td>Independent</td>
<td>49</td>
<td>19</td>
<td>4</td>
<td>72</td>
<td>68.0</td>
</tr>
</tbody>
</table>

**Family Income**

<table>
<thead>
<tr>
<th>Income Range</th>
<th>Too Much</th>
<th>About Right</th>
<th>Too Little</th>
<th>N</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>&gt; $29,000</td>
<td>59</td>
<td>23</td>
<td>1</td>
<td>83</td>
<td>71.1 (b)</td>
</tr>
<tr>
<td>$22,000–29,000</td>
<td>54</td>
<td>20</td>
<td>2</td>
<td>76</td>
<td>71.1</td>
</tr>
<tr>
<td>$17,000–21,000</td>
<td>52</td>
<td>20</td>
<td>2</td>
<td>80</td>
<td>65.0</td>
</tr>
<tr>
<td>$11,000–16,000</td>
<td>45</td>
<td>29</td>
<td>4</td>
<td>78</td>
<td>57.7</td>
</tr>
<tr>
<td>&lt; $11,000</td>
<td>44</td>
<td>38</td>
<td>2</td>
<td>84</td>
<td>52.4</td>
</tr>
</tbody>
</table>

- **a.** \(F = 1.86, df = 2, 397, p > .05\).
- **b.** \(F = 2.46, df = 4, 395, p < .05\).

69.0% for Democrats, 68.7% for Republicans, and 68.0% for Independents—is not statistically significant as indicated by the \(F\) test in the table. Income groups, however, are another matter. The proportion of malcontents rises steadily from about one half (52.4%) in the lowest quintile to approximately three-fourths (71.1%) in the two highest quintiles. These overall differences, judged by an \(F\) test, are significant.

The free-rider principle leads us to anticipate that not all those dissatisfied with the amount they pay in taxes will favor tax reduction when confronted with cutbacks in specific expenditures.\(^4\) As measures of willingness to support reduced taxes at the expense of social welfare programs, we presented the following items, each with a five-point agree/disagree response format:

I would support tax bills which lower the amount I pay in taxes even if it meant less money were spent on:

1. welfare programs
2. improving our prisons
3. public housing for the poor
TABLE 2
Support for Reduced Taxes at Expense of Specific Programs

<table>
<thead>
<tr>
<th>Program</th>
<th>% Support for Lower Taxes Even If Less Money Were Spent On...</th>
<th>( \chi^2 )</th>
</tr>
</thead>
<tbody>
<tr>
<td>Welfare</td>
<td>66.1</td>
<td>265</td>
</tr>
<tr>
<td>Prisons</td>
<td>46.1*</td>
<td>185</td>
</tr>
<tr>
<td>Highways/Streets</td>
<td>44.6*</td>
<td>179</td>
</tr>
<tr>
<td>Public Housing</td>
<td>38.4*</td>
<td>154</td>
</tr>
<tr>
<td>National Defense</td>
<td>25.4*</td>
<td>162</td>
</tr>
<tr>
<td>Police Protection</td>
<td>16.7*</td>
<td>67</td>
</tr>
</tbody>
</table>

*p < .05, df = 1

a. Asterisks refer to \( \chi^2 \) test of difference between percent who say they are taxed excessively (63.3%) and percent support for lower taxes even if less were spent on specific program.

b. Total sample size = 401. Level of support for lower taxes at the expense of a specific program is derived for this table by counting the number of respondents who either “agree” or “strongly agree” with corresponding item.

The same items were presented concerning police protection for the community, national defense, and street/highway construction and repair as measures of willingness to sacrifice collective goods in order to reduce taxes.

A list of dichotomized responses to these items is presented in Table 2. These data basically confirm our expectation that many people who think their taxes are too high nonetheless are unwilling to support tax reduction when a tax cut is linked with reductions in government expenditures. If cutbacks in expenditures have to be made in order to lower taxes, welfare programs head the “hit list,” followed by reductions in money spent for prisons, highway/street construction and repair, public housing, national defense, and police protection. Only the percent favoring a reduction in welfare spending to reduce taxes (66.1%) corresponds to the proportion who claim an excessive tax burden (63.1%). Levels of support for all other cutbacks are significantly smaller than the percent who claim to be taxed excessively. These findings support Buchanan’s (1979) argument concerning the salience of the free-rider principle in mobilizing support for tax referenda.

To what extent are the proportions favoring cutbacks in expenditures made up of the same persons as we shift our focus from
one type of program to the next? This question may be answered by factor analyzing the tax reduction items. If essentially the same nucleus of persons prefers to see taxes reduced regardless of the expenditures at stake, then only one factor will emerge in an analysis of the items. However, if persons willing to sacrifice social welfare and collective good programs are distinct from each other, then two factors will be detected in such an analysis.

Results of the factor analyses are summarized in Table 3. Two of the total of six factors have eigenvalues greater than 1.0, a common criterion for judging the significance of a factor. Furthermore, following the guideline of the “scree test” where the number of significant factors equals the number of factors before the greatest “break” in a plot of factors and eigenvalues—1.88, 1.45 / .83, .74, .53—we must conclude that there are not one but two underlying factors (Gorsuch, 1974). This suggests that there are two different concerns giving rise to support for tax reduction among respondents in this sample.

Examination of the factor loadings provides the basis for assessing and naming the factors. A varimax rotation for a two-factor model assumes uncorrelated factors in deriving a solution, while an oblique rotation allows for the possibility that factors are related. As indicated in Table 3, we performed both types of

<table>
<thead>
<tr>
<th>Factor</th>
<th>Eigenvalue</th>
<th>Item</th>
<th>Loadings for 2-Factor Solution</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Oblique Rotation</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>$F_1$</td>
</tr>
<tr>
<td>1</td>
<td>1.88</td>
<td>Welfare</td>
<td>.75</td>
</tr>
<tr>
<td>2</td>
<td>1.45</td>
<td>Prisons</td>
<td>.56</td>
</tr>
<tr>
<td>3</td>
<td>.83</td>
<td>Public Housing</td>
<td>.50</td>
</tr>
<tr>
<td>4</td>
<td>.74</td>
<td>Highways/Streets</td>
<td>.10</td>
</tr>
<tr>
<td>5</td>
<td>.57</td>
<td>Natl Defense</td>
<td>-.25</td>
</tr>
<tr>
<td>6</td>
<td>.53</td>
<td>Police</td>
<td>.11</td>
</tr>
</tbody>
</table>

a. $r_{F_1F_2} = .06$

b. $r_{F_1F_2} = .00$
rotation. In both cases, welfare, prison, and public housing items load highly on Factor I, but not on Factor II, and the street/highway, national defense, and police protection items are correlated highly with Factor II but not Factor I. The correlation between the two factors for the oblique solution is practically zero ($r_{fl2} = .06$) and, as a result, loadings calculated for the two procedures are basically the same. All this may be taken to mean that one category of respondents favors tax reduction at the expense of social welfare programs but disagrees about cutting collective good programs to lower taxes, while another grouping of respondents is willing to restrict collective good expenditures in order to lower taxes but lacks consensus about whether it is appropriate to restrict social welfare programs for that purpose.

Our next concern is the political party and income characteristics of these categories favoring tax reduction, each at the expense of a different kind of program. An assessment of these characteristics may clarify whether the tax rebellion represents the squaring off of new political groups or simply is a new version of established lines of cleavage in American politics. This can be accomplished by scaling the items tapping support for tax reduction at the expense of each kind of program and analyzing these support levels by political party preference and income characteristics.

A summary of findings derived from a covariance analysis is presented in Table 4. Two F ratios are computed for each type of program. The first tests the null hypothesis that the average relationship between income and support for tax reduction in the three party preference categories is not zero. The estimate of this common slope is the average within-party regression coefficient ($b_*$) derived from the regressions of support for tax reduction on income computed for each party preference category. A significant F ratio gives evidence that $b_*$ is nonzero, in this case indicating disagreement among higher and lower income persons about whether expenditures ought to be cut in the designated type of program. The second F tests the null hypothesis that the willingness to sacrifice the type of program involved, when “purified” of its relationship with income, will be equally high (or low)
among Democrats, Republicans, and Independents. A significant F ratio means that one or two of the political groups are more willing than the other(s) to sacrifice the program concerned in order to lower taxes.

There are significant income differences in support for tax reduction at the expense of social welfare programs ($F = 5.57, p < .05$). As income increases, there is a greater willingness to restrict social welfare programs in order to lower taxes ($b_w = .12$). This is not true for collective good programs ($F = .18$ and $b_w = .01$). Thus, the preference for cutbacks in collective good expenditures as a way of lowering taxes is not a linear function of annual family income.

Political party preference is related to support for tax reduction for both types of expenditure reductions. The F ratio of 9.66 for the social welfare dimension and of 7.47 for the collective good dimension are both statistically significant. By themselves, however, these F ratios do not indicate which categories of party preference are high and low on the two dimensions. The technique of orthogonal comparisons can indicate which differences among political party categories are significant for both dimensions of expenditure reduction. For each dimension, two orthogonal comparisons (one for each degree of freedom) can be
TABLE 5
Orthogonal Comparisons of Mean Support for Tax Reduction, by Party Preference

A. Mean Support by Party Preference, Rescaled\(^a\) and Adjusted for Differences in Income

<table>
<thead>
<tr>
<th>Party</th>
<th>Social Welfare</th>
<th>Collective Good</th>
</tr>
</thead>
<tbody>
<tr>
<td>Democratic</td>
<td>-.09</td>
<td>-.01(^b)</td>
</tr>
<tr>
<td>Republican</td>
<td>.33</td>
<td>-.21</td>
</tr>
<tr>
<td>Independent</td>
<td>-.22</td>
<td>.34</td>
</tr>
</tbody>
</table>

B. Orthogonal Comparisons

<table>
<thead>
<tr>
<th>Type of Program</th>
<th>df</th>
<th>Difference</th>
<th>Standard Error</th>
<th>t</th>
</tr>
</thead>
<tbody>
<tr>
<td>Social Welfare</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rep. vs. Dem., Ind.</td>
<td>398</td>
<td>1.013</td>
<td>.228</td>
<td>4.45(*)</td>
</tr>
<tr>
<td>Dem. vs. Ind.</td>
<td>398</td>
<td>0.129</td>
<td>.133</td>
<td>0.97</td>
</tr>
<tr>
<td>Collective Good</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ind. vs. Dem., Rep.</td>
<td>398</td>
<td>0.899</td>
<td>.259</td>
<td>3.66(*)</td>
</tr>
<tr>
<td>Dem. vs. Rep.</td>
<td>398</td>
<td>0.201</td>
<td>.115</td>
<td>1.75</td>
</tr>
</tbody>
</table>

\(^*p < .05\)

a. Scores have been rescaled so that the total sample weighted mean and variance equal 0 and 1, respectively.
b. Adjusted and unadjusted collective good means are identical since income is not correlated with this variable (see Table 4).

formulated to answer the question of who disagrees with whom. This is accomplished by testing differences in mean levels of support for tax reduction at the expense of each type of program among meaningful combinations of Democrats, Republicans, and Independents.\(^9\) These means are adjusted for income to remove from the comparisons that variation in support for tax reduction among party categories which actually is attributable to differences in income among the party categories.

Results of the orthogonal comparisons are summarized in Table 5. The mean levels of support for tax reduction at the expense of each kind of program have been rescaled for the total sample so that the mean and variance are 0.00 and 1.00, respectively. The rescaled, adjusted means indicate that Republicans, as a group, stand above the average for the entire sample in favoring
restriction on social welfare expenditures in order to lower taxes (.33) and below the sample average in willingness to cut back collective good programs (−.21). Roughly the reverse is true of Independents (−.22 and .34, respectively), while Democrats are slightly below the sample means in their willingness to lower taxes if less were spent for either of the two kinds of programs (−.09 and −.01).

The orthogonal comparisons indicate that disagreements over lowering taxes when the costs are specifically defined pit (1) Republicans who wish to reduce social welfare spending against Democrats and Independents and (2) Independents who are willing to reduce collective good expenditures against Democrats and Republicans. The first comparison shows that Republicans, on the average, are significantly more likely to sacrifice social welfare programs than either Democrats or Independents (t = 4.45, p < .05). The latter two groups do not disagree substantially over this issue (t = .97, p > .05). A “tax rebellion” containing only this type of cleavage basically would reflect ongoing institutionalized conflict. However, disagreement over cutbacks in collective good programs might qualify as a true social movement since it pits established and unincorporated preference structures against one another. While the collective goods issue does not divide Democrats and Republicans (t = 1.75, p > .05), Independents, unlike party identifiers, are willing to reduce these expenditures in order to lower taxes (t = 3.46, p < .05).

DISCUSSION

The initial evidence presented here from the annual survey is based on a sample drawn from a single metropolitan area. Therefore, it cannot be legitimately generalized to the national scene in any literal sense, and to do so was not our intention. Rather, ours was the modest goal of drawing out the aspects of the tax rebellion which might guide future research. We believe our study does raise and investigate two aspects of the tax rebellion that merit the scrutiny of social scientists in subsequent research. The first of
these deals with the conditions giving rise to a tax rebellion, either as a version of ongoing institutionalized conflict or as a true social movement. The second concerns the roles of mainstream party identifiers and of Independents in the tax revolt and politics in general.

The first consideration addresses the problem of accounting for the emergence of a tax rebellion of any kind. The traditional answer in the social sciences to this sort of question employs a social psychological explanation: persons become combatants in such a "rebellion" because they are experiencing higher levels of stress or deprivation than those who remain noncombatants (Davies, 1962; Geschwender, 1968; Gurr, 1970). Our study follows this tradition with the prominence given here to our questions concerning the perceived tax burden. However, a more recent trend in the social movements literature has been to focus attention on structural and historical factors which define maintenance and survival requirements for social movements and their organizations (Tilly, 1975; McCarthy and Zald, 1977). This approach implies that levels of stress or strain always are sufficiently high in a society to give rise to institutional or counterinstitutional conflict. In this view, conflicts become political realities when history and social structure, either by instigation or by fortuitous circumstance, provide the conditions conducive for the expression of discontent.

In this article, we have advanced and tested such a predisposing factor: the free-rider principle. Our findings basically support Buchanan's (1979) argument concerning the critical role this principle may play in mobilizing support for tax reduction. Only so long as the costs of tax reduction are ill-defined will there appear to be a homogeneous tax rebellion. The free-rider principle has created a temporary alliance of previously unallied groups who, we suspect, are not likely to remain allies if tax reduction begins to be followed by reductions in specific expenditures.

The second issue raised in this study concerns the cleavages we detect between Democrats and Republicans on some tax reduction issues and between these mainstream identifiers and Independents on other questions. The first cleavage, we believe, is nothing
new in American politics. It represents a traditional split between Democrats and Republicans over the issue of government spending in behalf of the poor.

However, the second cleavage may be the beginning of a true social movement since it pits institutionalized against unincorporated preference structures. The question occurs: What is it about Independents which makes them willing to sacrifice collective goods, but not social welfare programs, in exchange for lower taxes? We are not sure. Other literature contains evidence of significant changes in the composition of those failing to claim affiliation with either the Democrats or Republicans. Early studies of political behavior depicted Independents as less informed about, and more withdrawn from, elections and politics in general than those identifying with a major political party (Berelson et al., 1954; Campbell et al., 1960). In addition, the recorded proportion of self-proclaimed Independents was but a very small fraction of the electorate. More recently, however, Pomper (1975) and Ladd (1978b) report finding increases in the relative numbers of Independents (to about 15% to 20% of the electorate). Further, the “new” Independents are, on the average, younger, better educated, and more politically informed than persons claiming a preference for a major party.

All this may portend either a gradual (and successful) realignment of party coalitions to encompass the Independents or else a long-term social movement for which the tax question is but one of many issues confronted by it. In any event, our data suggest that future research on the tax revolt be linked with the growing body of literature dealing with the “new Independent.”

NOTES

1. There is evidence that a sizable number of voters were convinced, largely because of an accumulated $5 billion surplus in the state budget, that tax revenues could be reduced without losing essential services. For instance, a comfortable plurality of persons polled just days before the vote believed that Proposition 13, if implemented, would not impair police or fire protection or hinder the operation of local school systems (Field, 1978: 5).
2. Wilson and Banfield (1964) advanced the terms public- versus private-regardingness to refer to values motivating voters to favor or disfavor proposals which are in the public interest but incompatible with their own self-interests. These terms imply a subjective evaluation on the part of the individual voter of "who" benefits. We prefer to categorize expenditures as "objectively" designated for specific groups or for the general public. For a further critique of the public-versus private-regardingness hypothesis, see Hahn's (1970) study of referenda voting.

3. The very small number of missing data for the tax items were recoded to the respective means. A regression equation using education and occupation as predictor variables was employed to estimate income in the case of missing data for that variable. Only one person failed to indicate a party preference. She or he was treated as an Independent.

4. Of course, it is possible that people believe that taxes could be cut without any accompanying reductions in expenditures. We have not addressed this issue in the present study. Rather, we are concerned here with which costs people would be willing to incur if tax reductions were accompanied by reduced government spending. We limit our dimensions of the tax revolt to this condition.

5. Note that if respondents typically think of programs in terms of the level of government which funds and administers them, three factors would emerge: federal expenditures (welfare, public housing, national defense), state expenditures (highways/streets, prisons), and local expenditures (police protection). This is not the case. In other words, in the minds of respondents, the salient feature of the items was not the level of government implied, but rather whether the expenditure was for social welfare programs or collective goods. This seems to suggest that the public's desire for tax reduction is not aimed at a particular level of government. Instead, it is aimed at specific types of spending which transcend levels of government.

6. Further evidence is provided by a tabular analysis we have performed. We dichotomized the three social welfare items and the three collective good items and examined the 2 x 2 tables formed by pairs of each kind of program. For the three pairs of items in the social welfare dimension, the average percent of the sample who agree with both items in the pair is 31.6%. For the three pairs of collective good items, the average is 10.8%. Hence, about three times as many people in the sample favor restrictions in social welfare spending as favor reductions in collective good programs.

7. Scales were created following Armor's (1974) instructions for factor scaling and computing theta reliability. Details are available from the authors upon request.

8. This covariance procedure assumes the absence of interaction effects, that is, that the relationship between party preference and support for tax reduction is consistent across all levels of income. We verified the assumption for our data by dummy coding party preference variables for both additive and saturated models. No significant interaction effects were detected.

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REFERENCES


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