



NATIONAL CONFERENCE
of STATE LEGISLATURES

The Forum for America's Ideas

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Pennsylvania Senate Government Management & Cost Study Commission

Resource List

March 2010

State Legislative Commissions/Committees on Government Efficiency

Iowa

- Brand new, created by SF 2088
 - <http://coolice.legis.state.ia.us/Cool-ICE/default.asp?Category=billinfo&Service=Billbook&frame=1&GA=83&hbill=SF2088>

Kansas

- Government Efficiency & Fiscal Oversight Committee
 - http://www.kslegislature.org/committeeminutes/09-10/house/hGovEffisc/h_govEff.shtml

Georgia

- Budget Task Force
 - http://ltgov.georgia.gov/vgn/images/portal/cit_11783501/157503072Ga%20State%20Senate%20Budget%20Task%20Force%20Final%20Report.pdf

Michigan

- Legislative Commission on Government Efficiency
 - http://council.legislature.mi.gov/files/lcge/lcge_final_report.pdf

New Jersey – From 2006

- Joint Legislative Committee on Consolidation and Shared Services
 - http://www.njleg.state.nj.us/PropertyTaxSession/OPI/jcgo_final_report.pdf
- The Local Unit Alignment, Reorganization and Consolidation Commission (LUARCC)
 - <http://www.state.nj.us/dca/affiliates/luarcc/>

South Carolina FY 2007- FY 2008

- Joint Committee on Government Accountability and Oversight
 - <http://www.scstatehouse.gov/archives/citizensinterestpage/JCGAO/JCGAORReportMarch132008.pdf>

Texas

- House Select Committee on Government Efficiency and Accountability
 - <http://www.capitol.state.tx.us/Committees/MembershipCmte.aspx?LegSess=81R&CmteCode=C284>

Utah

- Advisory Commission to Optimize State Government (Executive)
 - <http://performance.utah.gov/optimization/Utah%20Commission%20to%20Optimize%20State%20Government.pdf>

Vermont

- Joint Legislative Government Accountability Committee
 - <http://www.leg.state.vt.us/IFO/Challenges%20for%20Change%20-%20PSG%20Report%2001-05-2010.pdf>

NCSL Resources & Other Resources of Note

General NCSL Budget & Tax Resources

- Fiscal Affairs Program Homepage: <http://www.ncsl.org/Default.aspx?TabID=756&tabs=951,61,161#951>
- State Measures to Balance FY 2011 Budgets: <http://www.ncsl.org/?tabid=19650>
 - This series of tables contains various measures both proposed and enacted by states to close FY 2011 budget gaps. These tables are updated regularly and are based on information from media sources

New Federal Budget Activity

- 2011 Federal Budget & Related Issues: <http://www.ncsl.org/?TabId=19494>
 - This page documents some of the most critical budgetary and economic recovery issues both Congress and the administration will address this year.
- Jobs Bill Home Page: <http://www.ncsl.org/?TabId=19534>

Pensions Resources

- State Pensions & Retirement Legislation in 2009: <http://www.ncsl.org/?tabid=17594>
 - This page contains details on the changes enacted to state pensions in 2009. This page contains the details on the changes enacted by Rhode Island.
- Recent Pensions Webinar: <http://www.ncsl.org/?tabid=19706>
 - On Feb. 19, 2010, in partnership with the Pew Center on the States, NCSL conducted a webinar on current pension issues. The PowerPoint presentations as well as the audio from the webinar are available on this page.
- Sustaining State Retirement Benefits: Recent State Legislation Affecting Public Retirement Plans, 2005-2009: <http://www.ncsl.org/?tabid=19588>
 - This January 2010 report summarizes state legislation concerning pensions and retirement plans over the past five years.
- State Government Subsidies for Retirement Plans Sponsored by Local Governments: <http://www.ncsl.org/?tabid=19599>
 - This January 2010 report contains a 50-state table on financial support provided by state governments for local government retirement plans.

State Rainy Day Funds

- State Budget Stabilization Funds: <http://www.ncsl.org/?tabid=12630>
 - This report contains details on state rainy day funds.
 - This appendix provides comprehensive details on each state's budget stabilization fund(s):
<http://www.ncsl.org/Portals/1/documents/fiscal/rdf08apa.pdf>

Tax Resources - General

- This page is a catch-all for our tax resources: <http://www.ncsl.org/?tabid=12675>
- Film Tax Incentives: <http://www.ncsl.org/?tabid=19837>
- Tax Policy Handbook for Legislators: <http://www.ncsl.org/?tabid=19742>

Tax Reform

- The Struggle for Tax Reform in Maine, 2003-2009, by Richard Woodbury, Federal Reserve Bank of Boston:
<http://www.bos.frb.org/economic/neppc/dp/2009/dp092.htm>
 - This paper lays out the issues motivating tax reform efforts in Maine, provides a historical review of the tax reform struggle as it has unfolded, and offers a descriptive summary of the major initiatives advanced or enacted.

Tax Credit Transparency

- The following are examples of transparency related to tax credits. The first two links from Rhode Island and West Virginia are reports on credits that include the identity of the tax payer and the amount of the award.
 - Rhode Island:
<http://www.tax.ri.gov/reports/FYE%202009%20Tax%20Credit%20and%20Incentive%20Report.pdf>
 - West Virginia: As Required by West Virginia Code §11-13J-10:
<http://www.actwv.org/library/Tax%20Issues/NeighborhoodCredit%20Disclosure%20Report%2011-13J%202003.pdf>
- In Michigan there is a proposed bill to provide greater transparency and accountability by requiring a quarterly report from the film office detailing all applications, applications approved, certificates of completion, and the actual refunded amount.
 - <http://www.legislature.mi.gov/documents/2009-2010/billintroduced/Senate/pdf/2009-SIB-0796.pdf>
- State Review of Tax Provisions
 - A number of states are reviewing the effectiveness of existing tax preferences in state tax codes. Below are recent examples of the types of evaluations states do.
 - Iowa - Department of Management Report on State's Tax Incentives
 - http://www.dom.state.ia.us/index_files/StateIowaAgencyReportsTaxCreditsFinal.pdf
 - Washington - Tax Preference Review Commission
 - <http://www.citizen taxpref.wa.gov/>
 - <http://www.citizen taxpref.wa.gov/documents/reviewschedules/2009reviewschedule.pdf>
 - Idaho - Principles for Evaluating Tax Deductions, Credits and Exemptions
 - http://www.legislature.idaho.gov/sessioninfo/2007/Interim/tax_final.pdf
 - South Carolina - Sales Tax Exemptions Report
 - <http://www.bea.sc.gov/BCB/bea/exemptions.pdf>
 - Delaware - Tax Preference Report:
 - http://finance.delaware.gov/publications/2007_tax_prefer/toc_1.shtml
 - Executive Summary:
http://finance.delaware.gov/publications/2007_tax_prefer/exec_smy_07.pdf

Pew Center on the States Recent Reports

- Trillion Dollar Gap Report: http://www.pewcenteronthestates.org/report_detail.aspx?id=56695
- How the Recession Might Change States: [http://www.pewcenteronthestates.org/uploadedFiles/State of the States 2010.pdf](http://www.pewcenteronthestates.org/uploadedFiles/State%20of%20the%20States%202010.pdf)
- Beyond California: States in Fiscal Peril: http://www.pewcenteronthestates.org/report_detail.aspx?id=56044

NCSL Unemployment Insurance Resources

- NCSL Unemployment Main Page: <http://www.ncsl.org/?tabid=13308>
 - State Legislators Unemployment Primer (2008): <http://www.ncsl.org/Default.aspx?TabId=13302>
 - State UI Trust Fund Balances: <http://www.ncsl.org/?tabid=17835>
 - State Trust Fund Loans: <http://www.ncsl.org/Default.aspx?TabId=13294>
 - "Crisis in State UI Trust Funds" NCSL LegisBrief (Jan 2009): http://204.131.235.67/legis/lbriefs/2009/09lbjan_funds.pdf

U.S. Department of Labor Unemployment Insurance Resources

- Bureau of Labor Statistics: <http://www.bls.gov/>
- Comparison of State UI Laws: <http://www.workforcesecurity.dolera.gov/unemploy/comparison2009.asp>
 - Chapter 2: Financing: <http://www.workforcesecurity.dolera.gov/unemploy/pdf/uilawcompar/2009/financing.pdf>
 - This is where you will find information on repayment requirements, penalties for late or non-payment and information on the employer tax credit
- UI State and Federal Tax Information: <http://workforcesecurity.dolera.gov/unemploy/tax.asp>
 - 2009 Significant Measures in State UI Tax Systems: <http://workforcesecurity.dolera.gov/unemploy/pdf/sigmeasuitaxsys09.pdf>
 - Outstanding State Trust Fund Loans: <http://workforcesecurity.dolera.gov/unemploy/budget.asp#tflans>

U.S. Department of Treasury

- Bureau of the Public Debt, State Unemployment Trust Fund Reports: http://www.treasurydirect.gov/govt/reports/tfmp/tfmp_utf.htm

NCSL Unemployment Insurance Contacts for More information:

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