

**Policy Paper No. 172**

**BillTally Report 113-1**

**October 31, 2013**

## **Getting Back to Business ... as Usual?**

### **Legislative Spending the 113<sup>th</sup> Congress**

#### **I. Introduction**

Many Americans may be hoping that Congress and the White House can get back to business after the government shutdown and the temporary resolution of the debt ceiling crisis. The government re-opened, but “business” is neither normal nor sustainable. The debt limit was effectively raised, but the underlying problems that continually require Congress to increase it were not addressed: the government still spends more than it collects, and the long-term outlook remains grim for social welfare programs such as Social Security and Medicare. In the absence of pro-growth regulatory and tax policies, our elected leaders will have to find a way to tackle the unfunded liability gap for these and other entitlement programs. Rather than work with Congress to confront the nation’s near- and long-term fiscal imbalance, the President has thus far preferred to press ahead with other unfinished spending proposals such as immigration reform and the farm bill.

Moreover, the additional borrowing authority granted in H.R. 2775, the Continuing Appropriations Act for FY 2014, will only provide a lifeline through early next year to continue Washington’s chronic deficit spending. It is estimated that on February 7 the government will once more have reached its new debt limit. As Yogi Berra said, “It’s like déjà vu all over again.”

What is to be done? Everyone seems to have an answer. There are countless editorials and public pundits urging Washington to get its fiscal house in order. The question is how? Policymakers do have a starting point: legislation that has already been drafted and introduced in the House and Senate. According to National Taxpayers Union Foundation’s (NTUF’s) analysis, the savings proposals offered during the first six months of this Congress would, if enacted into law all at once, would decrease annual expenditures by \$452.8 billion. However, these reductions were dwarfed by \$1.736 trillion in plans to boost spending.

Since 1991, NTUF has computed the legislative spending agendas of Members of Congress by analyzing the costs – and savings – of the bills that they sponsor and cosponsor as part of our BillTally research project. BillTally is the only comprehensive look at the potential cost to taxpayers of what each lawmaker wishes to spend, independent of floor votes.

This report covers the total cost of Congress’s agenda, and provides analysis by policy topic. Included are the cost estimates of 438 House bills and 230 Senate bills from the first six months of the current Congress that would affect outlays by at least \$1 million.<sup>1</sup> Under BillTally’s methodology, overlapping proposals that would enact the same program are not double counted. For example, there are numerous bills to repeal all or some of the Patient Protection and Affordable Care Act (PPACA). Similarly there are also multiple measures to increase federal expenditures relating to

granting full representation in Congress for the residents of the District of Columbia. Only the largest increase or savings among these sets of related proposals are counted.

In addition, there is complex legislation that impacts outlays over multiple issue areas. In some cases these are duplicative of either stand-alone bills or sections of other legislation. For purposes of this analysis, some of these types of bills were split into their component parts to track spending by issue area and to properly account for sections that contain overlapping proposals.

## II. Findings

### A. Ratios and Cost of All Bills in the House

Table 1 includes the number of bills introduced in the House and Senate during the first six months of the 113<sup>th</sup> Congress. For each cut bill in the House there were over four increases, and there were nearly six increases per cut in the Senate.

<b>Table 1. Bill Introduction Rates and Number of Scored Bills in the First Six Months of the 113<sup>th</sup> Congress and in the First and Second Sessions of the 112<sup>th</sup> Congress</b>				
<b>Congress</b>	<b>Scored Bills</b>	<b>Spending Increase Bills</b>	<b>Spending Decrease Bills</b>	<b>Ratio of Increase Bills to Decrease Bills</b>
<b>House</b>				
<b>112<sup>th</sup> First Session</b>	707	562	145	3.88
<b>112<sup>th</sup> Complete</b>	1,076	855	221	3.87
<b>113<sup>th</sup></b>	438	357	81	4.41
<b>Senate</b>				
<b>112<sup>th</sup> First Session</b>	456	371	85	4.37
<b>112<sup>th</sup> Complete</b>	712	584	127	4.60
<b>113<sup>th</sup></b>	230	197	33	5.97

As a point of comparison, the table also shows the number of bills scored during the First Session of the 112<sup>th</sup> Congress, and the cumulative total for the First and Second Sessions combined. In both Chambers, the ratio of increases to cuts is higher now than it was during the previous Congress. If last Congress's trend rate continues this year, it is unlikely that the quantity of increases to cuts would become more balanced. The House's ratio was essentially unchanged by the end of both years of the 112<sup>th</sup> Congress, having started out at 3.88 and barely dropped to 3.87. The Senate's

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ratio of hikes to cuts rose from 4.37 to 4.60, representing a slight drift from the focus on finding ways to save taxpayers' money.

Moreover, the interest in identifying budget cuts waned over the course of the preceding Congress. In several instances, there is a lag between the time a bill is introduced and when a cost estimate becomes available for it. A closer examination of the timeline of the introduction of bills in the previous Congress (House and Senate, combined) that would have reduced spending shows that 53 percent of the savings were drafted in the first six months, 77 percent by the end of the first year, and 92 percent by the 18-month mark. Unless there is a major news event that focuses attention on budgetary waste or the magnitude of the federal debt level, the Congressional agenda moves onto other issues – which tend to require new federal funding.

### *B. Ratios and Cost of All Bills in the House*

Table 2 shows the House bills that were split up to keep track of spending by policy area and to account for duplicate proposals. NTUF identified 494 separate spending or saving measures of which 434 were non-overlapping, unique proposals. Among these, there were 361 increases and 73 cuts: a ratio of nearly five to one.

<b>Table 2. Number and Cost of All the Non-Overlapping Measures in the House (Dollar Figures in Billions)</b>			
	<b># of Measures</b>	<b># of Non- Overlapping Measures</b>	<b>Cost of Non-Overlapping Measures</b>
<b>Increases</b>	388	361	\$1,553.6
<b>Decreases</b>	106	73	(\$356.5)
<b>Total</b>	494	434	\$1,197.1
<b>Note:</b> The figures represent the number of spending or savings measures contained within legislation. Several bills include overlapping measures that were split up in this data to keep track of spending by policy area and to account for duplicate proposals.			

Together, the savings measures would reduce spending by \$356.5 billion.<sup>2</sup> If these cuts were enacted, it would result in a 9.7 percent reduction in FY 2013's outlays of \$3.69 trillion. However, the increases drafted by Representatives would yield a hike in outlays of over \$1.56 trillion: a 42 percent increase relative to the budget baseline. For each \$1 in cuts, House measures included \$4.22 in increases.

A large portion of the spending proposed in the House would result from enactment of proposals to establish universal health care programs. There are two related bills in the House, H.R. 676, the Expanded & Improved Medicare for All Act, that would create a single-payer program under

which the government covers all health care costs, and H.R. 1200, the American Health Security Act of 2013, that would establish a state-based program primarily supported with federal funding. H.R. 676 currently has the largest price tag of these proposals and would increase outlays by \$1.16 trillion once fully implemented (a phased-in cost estimate is unavailable).<sup>3</sup> Excluding these proposals, new spending would still exceed budgetary reductions, but by a much smaller figure of \$37.5 billion.

By the end of the first year in the previous Congress, NTUF identified a net total \$1.12 trillion in new spending that would result from non-overlapping legislation, very close to the figure in the last Congress at just the half-way point in the Session.<sup>4</sup> But the dollar amounts were arrived at somewhat differently: the net cost of the increases came out higher (\$1.72 trillion then compared to \$1.55 trillion now) as did the reductions (\$601.4 billion vs. \$356.5 billion).

### *C. Ratios & Cost of All Bills in the Senate*

While the net effect of legislation in the House – with or without the two universal health care proposals – would be to drive spending upward, the Senate’s cumulative bills through the first six months would lead to net budgetary reductions amounting to \$46.8 billion, or 1.3 percent of current outlays. Although there were five times as many measures to increase spending as there were to reduce them, the net value of the reductions exceeded the new spending. And compared to the House, there were fewer measures whose price tags topped \$100 billion (such as proposals to further overall the health insurance sector or to enact another round of federal “stimulus” spending for job creation).

<b>Table 3. Number and Cost of All the Non-Overlapping Measures in the Senate (Dollar Figures in Billions)</b>			
	<b># of Measures</b>	<b># of Non-Overlapping Measures</b>	<b>Cost of Non-Overlapping Measures</b>
<b>Increases</b>	202	191	\$248.0
<b>Decreases</b>	46	34	\$-294.8
<b>Total</b>	<b>248</b>	<b>225</b>	<b>(\$46.8)</b>
<b>Note:</b> The figures represent the number of spending or savings measures contained within legislation. Several bills include overlapping measures that were split up in this data to keep track of spending by policy area and to account for duplicate proposals.			

The net cost of all non-overlapping legislation was lower at the midway point of 2013 than it was by the end of the First Session of the previous Congress. By that point, NTUF identified 58 non-overlapping Senate proposals that would have reduced outlays and 364 non-overlapping increase proposals to hike spending. If all of the bills had become law, expenditures would have risen by a net \$405.4 billion. A key difference is that as of the end of June of this year, there were no universal health care bills offered in the Senate. Last year’s data included S. 915, the American Health Security Act of 2011, a companion to H.R. 1200 of the current Congress (see above). The Congressional

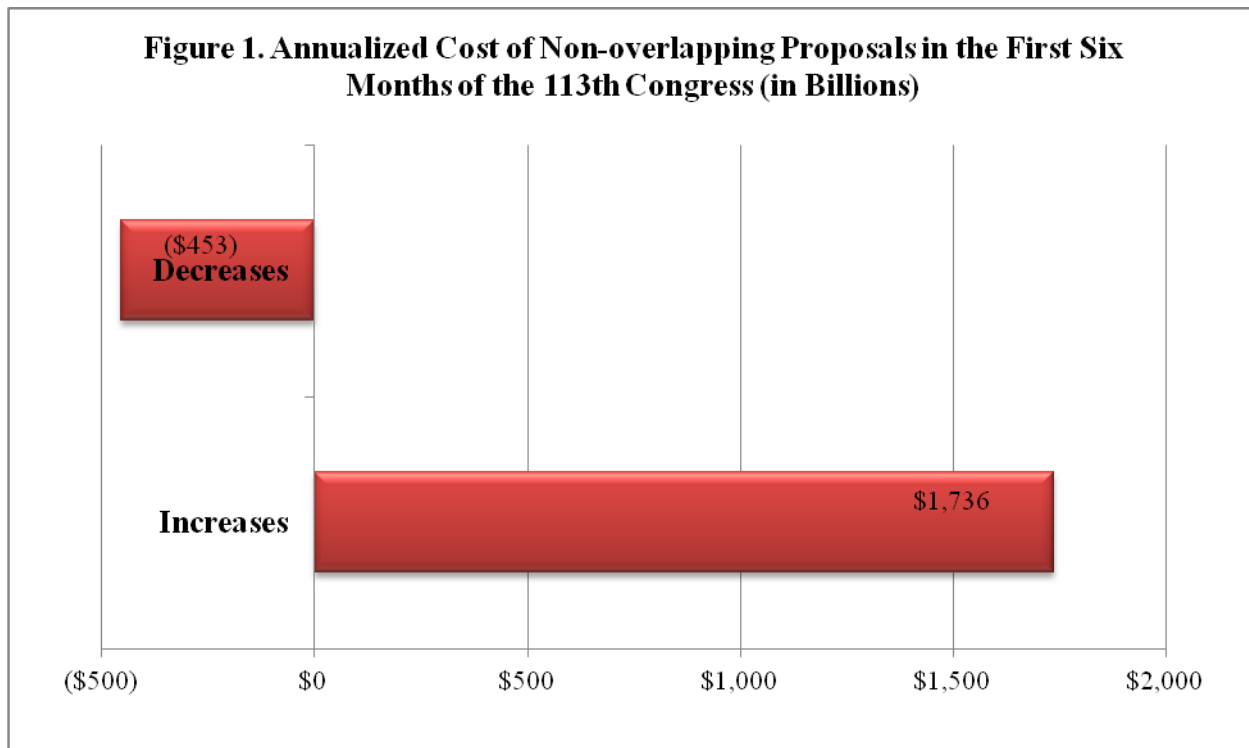
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Budget Office (CBO) completed a cost estimate for the American Health Security Act in 1993. In the absence of newer information, adjusting CBO's figures for inflation showed that it could cost \$796.7 billion annually.<sup>5</sup>

*D. Cost of All Non-overlapping Proposals in Congress*

As noted, many sets of companion legislation are introduced separately in each Chamber. By comparing the non-overlapping proposals across the House and Senate, NTUF identified 556 measures – 85 percent of which would increase outlays. If all of these 470 proposals were enacted into law, spending would climb by nearly \$1.74 trillion. This would boost total budget outlays by nearly half as much as the current level.

Out of all of the savings bills and measures offered by each Chamber, 86 were unique and non-overlapping. In total, these would cut outlays by \$453 billion, leaving a net budgetary cost of \$1.28 trillion if Congress passed every single one of the bills it drafted. For each dollar that would cut spending, proposals in Congress would increase spending by \$3.83. Setting aside the plans to establish a single-payer health care system, the net impact of all unique proposals would add \$123.8 billion annually to the budget.



The net cost of all the measures in both Chambers is very similar to what it was at the conclusion of the previous Congress. But so far in this Congress, Members have offered half as much new spending and less than half as many new budget cuts. In the 112<sup>th</sup> Congress final BillTally report, NTUF identified 1,141 unique measures to increase spending between the House and Senate.<sup>6</sup> If all of these proposals were enacted into law, spending would have climbed by nearly \$2.5 trillion. Out of all of the savings bills offered by each Chamber, 198 were non-overlapping. In total, these would cut outlays by \$1.2 trillion, leaving a net budgetary cost of \$1.28 trillion.

*E. Closer Look at the Spending Proposals*

<b>Table 4. Spending Increases by Category (113<sup>th</sup> Congress) (In Millions of Dollars)</b>			
<b>Category</b>	<b># of Proposals</b>	<b>Total Annualized Cost</b>	<b>Average Annualized Cost</b>
<b>House</b>			
<b>Agriculture/Environment</b>	51	\$12,471	\$245
<b>Commerce/Economy/Housing</b>	40	\$143,808	\$3,595
<b>Education</b>	53	\$42,794	\$807
<b>Energy</b>	13	\$5,318	\$409
<b>Federal Government</b>	29	\$6,522	\$225
<b>Foreign Affairs/International Relations</b>	4	\$10,019	\$2,505
<b>Health</b>	45	\$1,184,328	\$26,318
<b>Homeland Security</b>	14	\$6,105	\$436
<b>Infrastructure/Transportation</b>	20	\$32,519	\$1,626
<b>Law Enforcement/Courts</b>	18	\$5,966	\$331
<b>Miscellaneous</b>	40	\$97,210	\$2,430
<b>National Defense</b>	2	\$22	\$11
<b>Veterans</b>	32	\$6,550	\$205
<b>Senate</b>			
<b>Agriculture/Environment</b>	33	\$23,804	\$600
<b>Commerce/Economy/Housing</b>	14	\$16,792	\$1,199
<b>Education</b>	28	\$27,347	\$977
<b>Energy</b>	10	\$2,861	\$286
<b>Federal Government</b>	8	\$288	\$36
<b>Foreign Affairs/International Relations</b>	4	\$677	\$169

<b>Health</b>	35	\$115,377	\$3,296
<b>Homeland Security</b>	4	\$17,078	\$4,270
<b>Infrastructure/Transportation</b>	5	\$5,965	\$1,193
<b>Law Enforcement/Courts</b>	8	\$245	\$31
<b>Miscellaneous</b>	21	\$25,331	\$1,206
<b>National Defense</b>	2	\$6,425	\$3,213
<b>Veterans</b>	19	\$5,820	\$306

Where would the House and Senate direct your tax dollars? Table 5, above, lists the various policy and agenda issues where the non-overlapping legislation in each Chamber would increase spending (a summary of the savings proposals is available below). Data includes information on the total annualized and average costs of proposals addressing the listed topic.

Previous BillTally data has shown that bills addressing health care tend to be among the most expensive legislation from year to year, and the same is true for 2013. This is not a surprise in the House's roster of legislation, which includes a single-payer plan. Yet, the combined cost of health care proposals in the Senate – which does not include a universal health care plan – is still over four times greater than its next most expensive issue area: \$115.3 billion compared to \$27.3 billion for education-related spending. Other major proposals in this category would raise spending on research, including a \$108.5 billion annual program to create a Medical Innovation Prize Fund (S. 627), a related \$3.9 billion prize program for HIV/AIDS treatment (S. 626), and \$3 billion to supplement research programs at the National Institutes of Health (H.R. 1301).<sup>7</sup> Other health-related proposals include a bill to repeal a provision in PPACA that cut payments to certain hospitals (H.R. 1920, \$1.6 billion), a plan to open up the Federal Employees Health Benefits Program to non-federal workers (included in H.R. 779, \$7.5 billion), several approaches to increase the size of the health care workforce, and provisions to increase mental health spending in schools.

Education proposals are among the most numerous in Congress; they stand as the fourth most expensive agenda item in the House and the second most in the Senate. H.R. 1617, the Emergency Jobs to Restore the American Dream Act, included nearly \$48 billion in new annual spending related to education, including funding for school modernization, additional maintenance costs, new teachers, and a student job corps. Other education-related initiatives focused on extending the reduced interest rates for federal student loans (the biggest price tag for which was \$6.4 billion per year), making education tax credits refundable (S. 835, \$6.1 billion annually), and providing for full funding of special education programs (S. 108, \$4.6 billion per year).<sup>8</sup> Multiple bills were introduced with the intent to improve academic performance and track student progress in secondary schools.

There were some notable large differences between the House and Senate in a few areas:

- There were more House proposals to enact job creation and “stimulus” plans, accounting for most of the differences in the annualized spending related to Commerce, Economy, and Housing as well as Infrastructure and Transportation;



- The House’s agenda for foreign affairs included a proposal to create a Department of Peacebuilding at a cost of \$10 billion per year (H.R. 808)<sup>9</sup>;
- The House has yet to introduce comprehensive immigration reform, but the Senate has passed S. 744, the Border Security, Economic Opportunity, and Immigration Modernization Act. As introduced, the legislation has a price tag of \$16.3 billion.

#### *F. The Sequester Cuts*

One of the more contentious issues over the course of this year concerned the automatic budget cuts also known as sequestration. This mechanism was originally part of the Budget Control Act of 2011, but was triggered once a specially appointed bipartisan commission made up of 12 Members of the House and Senate failed to agree on a deficit reduction plan (in turn failing to abide by the spending caps created in the law). News coverage early in 2013 was dominated by stories predicting disastrous consequences if the sequester cuts for Fiscal Year 2013 were allowed to kick in starting on March 1.

Some legislators responded by drafting different bills that would delay, partially cancel, or fully cancel either or both rounds of the scheduled cuts. Some of these would have partially or fully replaced the across-the-board cuts with more targeted reductions, or with new taxes. Based on the latest estimates, sequestration was set to trigger \$71.4 billion in cuts from the FY 2013 budget and another round that is estimated to total \$109.3 billion from the FY 2014 budget.<sup>10</sup> However, in either case, the Congressional Budget Office determined that the outlay effects would occur over several years. At an annualized rate, repealing the remaining FY 2013 sequester would have cost \$14.1 billion a year, while full repeal of next year’s round would cost \$26.4 billion annually within the five-year budget window.

Among the nine sequester-related bills that had determinable cost estimates, only S. 18 would more than offset the cost of repealing the automatic cuts. If enacted, the proposal would reduce outlays by a net of (*i.e.*, greater than sequestration) \$4.6 billion annually. Other repeal or delay legislation would cost between \$852 million (H.R. 857) to \$20.8 billion (H.R. 699) per year. H.R. 505 would repeal both rounds of sequester (annualized cost of \$40.5 billion) and also included 22 other provisions (a combination of cuts and increases) with an additional net cost of \$24.1 billion.

#### *G. Closer Look at the Savings Proposals*

<b>Table 5. Spending Decreases by Category (113<sup>th</sup> Congress) (In Millions of Dollars)</b>			
<b>Category</b>	<b># of Proposals</b>	<b>Total Annualized Cost</b>	<b>Average Annualized Cost</b>
<b>House</b>			



<b>Agriculture/Environment</b>	10	-\$50,179	-\$5,018
<b>Commerce/Economy/Housing</b>	5	-\$4,852	-\$970
<b>Education</b>	1	-\$100	-\$100
<b>Energy</b>	3	-\$969	-\$323
<b>Federal Government</b>	20	-\$31,758	-\$1,588
<b>Foreign Affairs/International Relations</b>	2	-\$4,136	-\$2,068
<b>Health</b>	6	-\$125,783	-\$20,964
<b>Homeland Security</b>	0	\$0	N/A
<b>Infrastructure/Transportation</b>	1	-\$1,570	-\$1,570
<b>Law Enforcement/Courts</b>	3	-\$381	-\$127
<b>Miscellaneous</b>	9	-\$59,151	-\$6,572
<b>National Defense</b>	10	-\$22,512	-\$2,251
<b>Tax Reform</b>	1	-\$55,123	-\$55,123
<b>Veterans</b>	2	-\$33	-\$17
<b>Senate</b>			
<b>Agriculture/Environment</b>	6	-\$3,520	-\$24
<b>Commerce/Economy/Housing</b>	3	-\$4,940	-\$1,647
<b>Education</b>	0	\$0	N/A
<b>Energy</b>	2	-\$23	-\$12
<b>Federal Government</b>	7	-\$9,768	-\$1,395
<b>Foreign Affairs/International Relations</b>	0	\$0	N/A
<b>Health</b>	5	-\$78,759	-\$15,752
<b>Homeland Security</b>	0	\$0	N/A
<b>Infrastructure/Transportation</b>	0	\$0	N/A
<b>Law Enforcement/Courts</b>	1	-\$2	-\$2
<b>Miscellaneous</b>	6	-\$111,852	-\$18,642
<b>National Defense</b>	1	-\$176	-\$176
<b>Tax Reform</b>	1	-\$85,761	-\$85,761
<b>Veterans</b>	2	-\$33	-\$17

Table 5 shows a breakdown of where Members of Congress would cut spending. The largest cut proposal, under the Miscellaneous category, was offered in S. 547, the One Percent Spending Reduction Act of 2013. The bill specifies an FY 2014 ceiling of \$3.3 trillion, which would then be reduced by one percent annually (creating caps through FY 2016). In subsequent years, outlays would be limited to 19 percent of GDP. BillTally's methodology maintains a skepticism regarding Congress's ability to adhere to such caps over the long term. Thus, only the first two years are included. NTUF determined the proposal would reduce federal outlays by \$166 billion in its first year, and by an additional \$33 billion in the second year.<sup>11</sup> A related proposal and the fifth-largest

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cutting item, offered as H.R. 57 (also under Miscellaneous), would enact across-the-board 15 percent rescissions in discretionary spending excluding defense, homeland security, and veterans programs for annual savings of \$53.9 billion.<sup>12</sup>

The second largest savings proposal would reform the Tax Code by enacting a flat tax and eliminating refundable credits. These are tax credits which result in spending because they are available to individuals who pay little or no income tax. S. 173, the Simplified, Manageable, And Responsible Tax Act, would decrease spending by \$85.8 billion annually. Related proposals have been introduced in each of the last several Congresses and the savings total has increased as the expenditures for the refundable portion of these credits has steadily risen each year. In the 112<sup>th</sup> Congress, this legislation would have saved \$77.2 billion in outlays.

The third largest savings proposal, offered in H.R. 45 and S. 177, would repeal the controversial PPACA.<sup>a</sup> Based on information released by CBO in 2012, this could result in savings of up to \$63.9 billion per year.<sup>13</sup> The Congressional Budget Office has not yet completed a new cost estimate for repeal.

The above proposals chiefly have Republican cosponsors. The two largest savings proposals offered by Democrats – which round out the list of the ten largest cutting bills in this Congress – are H.R. 1506 and the companion bills H.R. 1588 and S. 740. H.R. 1506, the Smarter Approach to Nuclear Expenditures Act (also included as a partial offset to new spending in H.R. 505) would reduce military spending on nuclear-related weaponry, research, and aircraft for a savings of \$10 billion annually.<sup>14</sup> The other pair of bills, both introduced as the Medicare Drug Savings Act of 2013, would force pharmaceutical companies that sell drugs to Medicare and Medicaid beneficiaries to “rebate” an additional portion of their earnings to the Treasury. The “rebates” would be scored in the budget as receipts. Based on information from sponsors of the legislation in the previous Congress, this could provide an offset of \$10 billion per year (though with the potential for lost revenues elsewhere as the companies’ research spending, and therefore growth, could be slowed in the future).<sup>15</sup>

### III. Conclusion

During the 112<sup>th</sup> Congress, which saw an influx of Tea Party freshmen, BillTally data tracked an upswing in the number and size of cutting proposals in both the House and the Senate. Supporters of small government were able to cheer aspects of the Budget Control Act that initiated the first significant budget cuts since the 104<sup>th</sup> Congress. Both the right and left were able to claim partial victories with the passage of the American Taxpayer Relief Act, which preserved some of the 2001 and 2003 taxpayer relief laws but boosted tax burdens elsewhere. Despite these spending cuts and tax hikes, deficits persist. Even with the rosy economic and tax revenue projections over the next ten years contained in the President’s latest budget, deficits still would average over \$520 billion per year.

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<sup>a</sup> There were also several other versions of this proposal introduced in Congress, as well as separate bills to repeal parts of the legislation.

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The latest budget showdown over the funding of the so-called Affordable Care Act and the debt ceiling crisis essentially ended in a tie. An opportunity to immediately tackle head-on the impending entitlement funding crisis was squandered. Instead, yet another committee of Members of Congress was tasked with working out the short-term budget. Many Americans are hopeful, but not optimistic, that it will have better success than its predecessors in reaching an agreement.

Long-term issues and chronic deficits still need to be addressed. BillTally data for this Congress is showing that significant budget cuts have been introduced, yet they are on pace to fall short of the levels seen in the previous Congress. And, as the recent budget battle showed, there is a significant level of resistance to additional cuts among members of both parties' establishments. In post-shutdown Washington, taxpayers concerned about deficits and dysfunctional government definitely don't equate "back to business" with "business as usual."

Demian S. Brady  
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***The data and analysis in this report were compiled with the assistance of Research and Outreach Manager Dan Barrett and Policy Analyst Michael Tasselmyer.***

## **End Notes**

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<sup>1</sup> The next BillTally report, in early 2014, will include cost estimates for all bills through the entire First Session of the 113<sup>th</sup> Congress, and will include analysis of sponsorship and cosponsorship of proposals to increase or decrease spending.

<sup>2</sup> Office of Management and Budget, *Appendix: Budget of the United States Government, Fiscal Year 2014*, "Summary Tables," April 2013. <http://www.whitehouse.gov/sites/default/files/omb/budget/fy2014/assets/tables.pdf>.

<sup>3</sup> National Taxpayers Union Foundation, "The Taxpayers Tab: Vol. 4, Issue #8," March 4, 2013. <http://www.ntu.org/ntuf/taxpayerstab/4-8.html>.

<sup>4</sup> Demian Brady, "Reading the Tea (Party) Leaves: The First Session of the 112<sup>th</sup> Congress," National Taxpayers Union Foundation Policy Paper #170, May 15, 2012. <http://www.ntu.org/ntuf/billtally-report-112-1.html>.

<sup>5</sup> HR 1200, American Health Security Act of 1993, Congressional Budget Office, December 16, 1993. <http://www.cbo.gov/sites/default/files/cbofiles/ftpdocs/79xx/doc7945/93doc08b.pdf>.

<sup>6</sup> Demian Brady, "Getting the Budget Under Control? Legislative Spending in the 112<sup>th</sup> Congress," National Taxpayers Union Foundation Policy Paper #171, May 28, 2013. <http://www.ntu.org/ntuf/billtally-report-112-3.html>.

<sup>7</sup> National Taxpayers Union Foundation, "The Taxpayers Tab: Vol. 4, Issue #16," May 3, 2013. <http://www.ntu.org/ntuf/taxpayerstab/4-16.html>.

<sup>8</sup> This edition examined competing proposals addressing student loan interest rates: National Taxpayers Union Foundation, "The Taxpayers Tab: Vol. 4, Issue #21," June 14, 2013. <http://www.ntu.org/ntuf/taxpayerstab/4-21.html>.

<sup>9</sup> National Taxpayers Union Foundation, "The Taxpayers Tab: Vol. 4, Issue #10," March 22, 2013. <http://ntu.org/ntuf/taxpayerstab/4-10.html>.

<sup>10</sup> Congressional Budget Office, "Estimate of the Budgetary Effects of S. 18, the Sequester Replacement and Spending Reduction Act of 2013, as introduced on February 27, 2013," February 28, 2013. <http://www.cbo.gov/sites/default/files/cbofiles/attachments/s18.pdf>.

Loren Adler and Shai Akabas, "A Guide to the 2014 Sequester," June 3, 2013. <http://bipartisanpolicy.org/blog/2013/06/guide-2014-sequester>.

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<sup>11</sup> National Taxpayers Union Foundation, “The Taxpayers Tab: Vol. 4, Issue #15,” April 25, 2013.  
<http://www.ntu.org/ntuf/taxpayerstab/4-15.html>.

<sup>12</sup> National Taxpayers Union Foundation, “The Taxpayers Tab: Vol. 4, Issue #2,” January 18, 2013.  
<http://www.ntu.org/ntuf/taxpayerstab/4-2.html>.

<sup>13</sup> National Taxpayers Union Foundation, “The Taxpayers Tab: Vol. 4, Issue #18,” May 17, 2013.  
<http://www.ntu.org/ntuf/taxpayerstab/4-18.html>.

<sup>14</sup> National Taxpayers Union Foundation, “The Taxpayers Tab: Vol. 4, Issue #27,” July 25, 2013.  
<http://www.ntu.org/ntuf/taxpayerstab/4-27.html>.

<sup>15</sup> National Taxpayers Union Foundation, “The Taxpayers Tab: Vol. 2, Issue #39,” November 8, 2011.  
<http://www.ntu.org/ntuf/taxpayerstab/2-39.html>.