



***The Importance of  
Effective Access to  
Student Education (EASE)  
Grants***

JANUARY 2023



## Dear Fellow Taxpayer,

The importance of higher education to the continued growth and diversity of Florida's economy, and the well-being of our taxpayers, cannot be overstated. In 1979, to offset the declining student enrollment at private colleges and universities, the Florida Legislature created what is now known as the Effective Access to Student Education (EASE) Grant Program. EASE grants very modestly reduce the difference between public and private tuition, make private institutions more affordable to Florida residents, fuel enrollment growth, increase retention and degree completions in Florida, and reduce the tax burden on Florida's hard-working taxpayers.

The maximum per student EASE grant appropriation for fiscal year 2022-23 (\$2,000) is the lowest since the start of the millennium, and the maximum number of students to receive EASE grants for fiscal year 2022-23 (37,705) is the lowest since fiscal year 2013-14. The impacts of these reductions on Florida's economy are significant.

Florida TaxWatch undertakes this independent analysis to assess the financial and economic benefits of the EASE grants on Florida taxpayers. TaxWatch is pleased to present this report and its findings and looks forward to engaging policymakers and in discussion during the upcoming legislative session and beyond.

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Sincerely,

A handwritten signature in blue ink that reads "Dominic M. Calabro". The signature is written in a cursive, flowing style.

Dominic M. Calabro  
President & Chief Executive Officer

# CONTENTS

Executive Summary .....	i
Introduction .....	1
What is the EASE Grant Program? .....	1
Florida’s Private Colleges and Universities.....	3
What is the Public Policy Issue? .....	3
What are the Economic Impacts of the EASE Grant Program? .....	4
Given the EASE Grant Program’s Positive Economic Impacts, Why Reduce the Number of Recipients and the Maximum Grant Amounts? .....	5
Déjà Vu All Over Again .....	7
Conclusions and Recommendations .....	8

# EXECUTIVE SUMMARY

Florida's Effective Access to Student Education (EASE) grants provide modest tuition equalization to reduce the difference between public and private tuition; make private institutions more affordable to Florida residents; fuel enrollment growth; increase retention and degree completions in Florida; and reduce the tax burden on Florida taxpayers.

The maximum EASE grant funding per student and the maximum number of students to be served annually are determined by the Florida Legislature. For the 2022-23 fiscal year, the legislature appropriated \$75.41 million to support 37,705 qualified Florida resident students at \$2,000 per student for tuition assistance. The maximum per student EASE grant appropriation for fiscal year 2022-23 (\$2,000) is the lowest since the start of the millennium. The \$2,000 maximum per student appropriation for fiscal year 2022-23 represents a 29.6 percent reduction from the maximum appropriated for fiscal year 2021-22. The maximum number of students to receive EASE grants for fiscal year 2022-23 (37,705) is the lowest since fiscal year 2013-14. This represents an 8.2 percent reduction from the maximum number of students to receive EASE grants for fiscal year 2021-22.

The fiscal and economic impacts of the EASE Grant Program are well-documented. A 2022 study by the Regional Economic Consulting (REC) Group found that the fiscal year 2019-20 EASE Grant Program created 21,934 jobs and added \$1.4 billion of labor income. It also added \$2.3 billion to the Gross Domestic Product and produced \$3.5 billion in economic output. The EASE Grant Program generated \$136.2 million in state and \$146.1 million in local tax revenues. This represents \$88,132 of economic contribution per EASE Grant recipient. Every \$1 invested by the state generates a return of \$2.48 in tax revenues.

The 2022 Florida legislature considered a bill (CS/HB 5201) that would establish a tiered structure for EASE Grant award amounts commensurate with an institution's performance against established benchmarks. Institutions that met one or none of the benchmarks would be placed in the lowest tier and would receive \$0 in EASE grants, denying needed tuition assistance to 2,270 eligible students. Although CS/HB 5201 was passed by the House, the Senate failed to pass the bill. As a result, the General Appropriations Act included \$75.41 million to support 37,705 eligible EASE Grant recipients at \$2,000 per student. This represents a reduction of \$39.45 million (34 percent) in program funding and 2,725 fewer EASE Grant recipients, as compared to fiscal year 2021-22.

Those who do receive EASE Grants in fiscal year 2022-23 will receive \$841 less in tuition assistance compared to fiscal year 2021-22. Using the REC Group's estimate of \$88,132 of economic contribution per EASE Grant recipient, 2,725 fewer EASE Grant recipients will save the state \$39.45 million, but the impact on Florida's economy would be more than \$240 million.

Legislators looking to penalize those private colleges and universities that fail to meet established benchmarks by withholding EASE grant tuition assistance to eligible students should heed the experience of the State University System of Florida (SUS). During the 2014-15 academic year, the SUS unveiled its performance-based funding model.

The initial SUS model applied 10 metrics for each of the 12 SUS institutions. A 50-point scoring system was established, and an institution had to score at least 26 points to receive any of the \$50 million in performance funding requested from the legislature. The three institutions with the lowest scores not only received no performance incentive funds, but they had their base funding reduced by one percent. Even universities that received the performance incentive funds expressed concern that the lowest scoring universities would stay at or near the bottom, year after year. In 2018, the SUS revised the performance incentive model to eliminate the penalty for the bottom three institutions.

Florida's EASE Grant Program represents a proven and wise investment for taxpayers, and a true economic benefit for the state. The legislature has acknowledged that a strong and viable system of independent nonprofit colleges and universities reduces the tax burden on the residents of the state. Without this tuition assistance program, many Floridians would not be able to attend a private college or university.

Florida TaxWatch supports increasing the state's investment in the EASE Grant Program to help increase access to higher education. The state should take no action that limits access to higher education. Florida TaxWatch is a firm believer in government transparency and accountability and supports the establishment of a performance-based incentive funding program for private colleges and universities that receive EASE Grant tuition assistance, similar to the current performance-based incentive funding program used by the SUS.

# INTRODUCTION

## What is the EASE Grant Program?

In 1979, to offset the declining student enrollment at private colleges and universities, the Florida Legislature created the Tuition Voucher Program, which was renamed the Florida Resident Access Grant (FRAG) Program in 1994. The FRAG program provided tuition equalization grants to reduce the difference between public and private tuition, make private institutions more affordable to Florida residents, fuel enrollment growth, increase retention and degree completions in Florida, and reduce the tax burden on Florida taxpayers. In 2018, the FRAG Program was renamed the Effective Access to Student Education (EASE) Grant Program.

It is important to note that, because the EASE Grant Program is not related to a student's financial need or other criteria upon which financial aid programs are based, the EASE Grant Program is not considered to be a financial aid program, but rather a tuition assistance program for students. In order to receive EASE tuition assistance, a student must:

- Be a Florida resident and a U.S. citizen or eligible non-citizen;
- Not owe a repayment or be in default under any state or federal grant, loan or scholarship program unless satisfactory arrangements to repay have been made;
- Not have previously received a baccalaureate degree;
- Enroll for a minimum of 12 credit hours per term, or the equivalent, at an eligible Florida college or university;
- Be an undergraduate student who is in the process of attaining a first baccalaureate degree in a program of study leading to a baccalaureate degree;
- Meet Florida's general eligibility requirements for receipt of state aid; and
- Not be enrolled in a program of study leading to a degree in theology or divinity.<sup>1</sup>

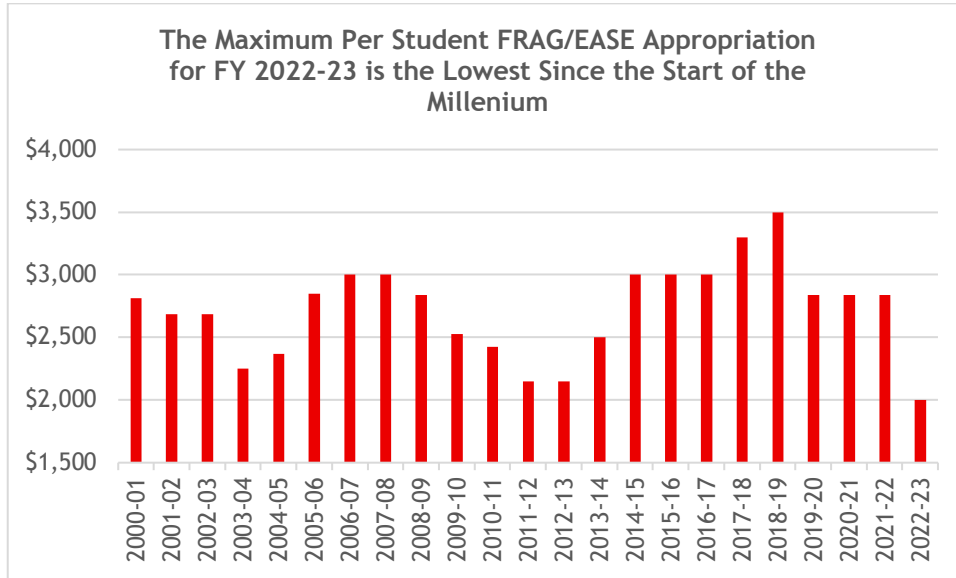
The maximum FRAG/EASE grant funding per student and the maximum number of students to be served by EASE/FRAG grants annually are determined by the Florida Legislature. For the 2022-23 fiscal year, the legislature appropriated \$75.41 million to support 37,705 qualified Florida resident students at \$2,000 per student for tuition assistance. The recent history of the maximum FRAG/EASE grant funding per student and the maximum number of students to be served are identified in Figures 1 and 2, respectively.

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<sup>1</sup> Florida Department of Education, "William L. Boyd, IV, Effective Access to Student Education Program 2021-22 Fact Sheet," retrieved from <https://www.floridastudentfinancialaidsg.org/PDF/factsheets/EASE.pdf>, May 26, 2022.

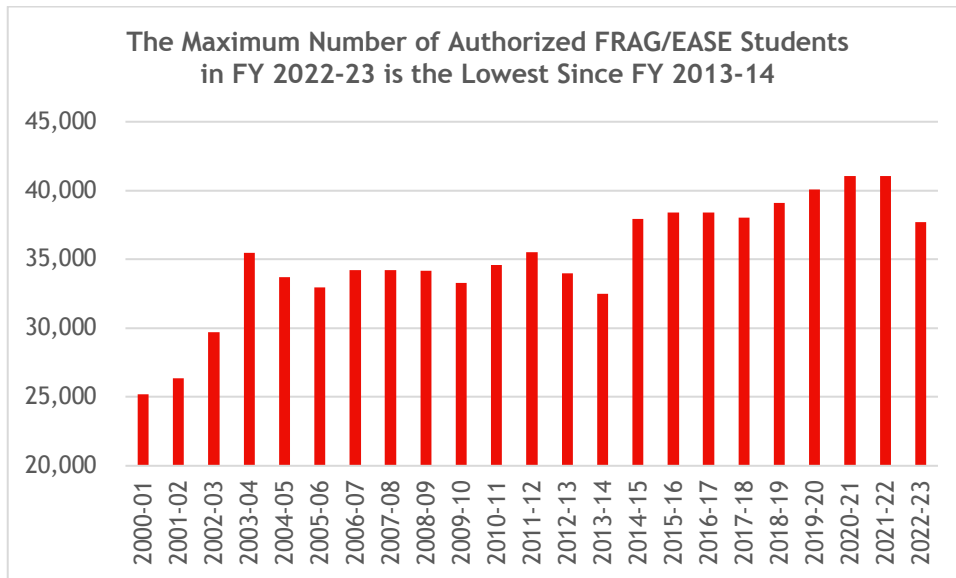
As shown in Figure 1, the maximum per student FRAG/EASE grant appropriation for fiscal year 2022-23 (\$2,000) is the lowest since the start of the millennium. The \$2,000 maximum per student appropriation for fiscal year 2022-23 represents a 29.6 percent reduction from the maximum appropriated for fiscal year 2021-22. The maximum number of students to receive FRAG/EASE grants for fiscal year 2022-23 (37,705) is the lowest since fiscal year 2013-14 (see Figure 2). This represents an 8.2 percent reduction from the maximum number of students to receive FRAG/EASE grants for fiscal year 2021-22.

**FIGURE 1.**



Source: Florida Fiscal Portal

**FIGURE 2.**



Source: Florida Fiscal Portal

## Florida's Private Colleges and Universities

There are 34 private colleges and universities in Florida whose students are eligible to receive EASE grants. Thirty (30) of these colleges and universities are members of the Independent Colleges and Universities (ICUF), an association of degree-granting, private, nonprofit, accredited institutions of higher education. ICUF's 30-institution membership serves more than 159,000 students at more than 200 educational sites.<sup>2</sup>

Nearly two out of every three degrees awarded by ICUF institutions are in the fields of Science, Technology, Engineering, and Mathematics (STEM), health, education and business. More than 20 percent of the bachelor's degrees and higher awarded in Florida annually are awarded by ICUF institutions. The average undergraduate time to receive a degree is 4.1 years. ICUF institutions provide access for minority and low-income students --- 50 percent of the student enrollment is minority students, 40 percent receive a federal Pell Grant, and more than 90 percent of undergraduates receive some form of financial aid. ICUF institutions employ 38,000, with total annual operating budgets of \$7.2 billion and assets of nearly \$15 billion.<sup>3</sup>

### What is the Public Policy Issue?

The Florida Legislature has acknowledged that Florida's independent nonprofit colleges and universities are an integral part of the higher education system in this state and that a significant number of state residents choose to attend Florida's private colleges and universities. The Legislature has also determined that a strong and viable system of independent nonprofit colleges and universities reduces the tax burden on the Florida residents.<sup>4</sup>

Research has shown that reductions in the FRAG/EASE award or elimination of the program would have significant adverse effects on Florida's economy. Florida TaxWatch undertakes this independent analysis to assess the financial and economic benefits of the EASE grants on Florida taxpayers.

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<sup>2</sup> Independent Colleges and Universities, "Private Colleges, Public Good," retrieved from <https://icuf.org/>, June 16, 2022.

<sup>3</sup> Independent Colleges and Universities, "President's Message," retrieved from <http://www.icuf.org/home/>, June 16, 2022.

<sup>4</sup> Subsection 1009.89 (1), Florida Statutes.

# WHAT ARE THE ECONOMIC IMPACTS OF THE EASE GRANT PROGRAM?

A 2013 study by the Washington Economics Group, Inc., concluded that further reductions in the FRAG/EASE award or elimination of the program “would have significant adverse effects not only on employment and individual earnings, but also on the state economy and state government’s revenues from business activity.”<sup>5</sup> This study found that:

- Reducing FRAG/EASE from its current level by half would lead to average annual job losses ranging from 9,900 to 10,300 depending on whether directly affected students decide to transfer to public institutions or stop pursuing their higher education degree. Eliminating the FRAG/EASE award would result in average annual job losses ranging from 15,800 to 16,333.
- A reduction of 50 percent from current FRAG/EASE award levels would cost the state’s households from between \$4.4 billion to \$4.5 billion in lost labor income over a decade, while the elimination of FRAG/EASE would cost households between \$7.0 billion and \$7.2 billion.
- Cumulative losses in the value of goods and services produced within Florida, as measured by the Gross State Product over a decade would range between \$6.5 billion and \$6.8 billion from reducing FRAG/EASE by half. Eliminating FRAG/EASE increases those projected losses to the range of between \$10.3 billion and \$10.8 billion.<sup>6</sup>

A more recent (January 2022) study by the Regional Economic Consulting (REC) Group used the IMPLAN economic model<sup>7</sup> to analyze the impacts of the fiscal year 2019-20 EASE Grant Program on Florida’s economy. For the 2019-20 fiscal year, the legislature appropriated \$113.9 million to support 40,096 qualified Florida resident students at \$2,841 per student for tuition assistance. The study used EASE grant recipient expenditure data (e.g., tuition and fees, room and board, etc.) to calculate impacts on job creation, labor income, gross domestic product (GDP) and economic output, and taxes generated.

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<sup>5</sup> Washington Economics Group, Inc., “The Economic Development Importance of ICUF and the Florida Resident Access Grant to the State of Florida Taxpayers,” April 11, 2013.

<sup>6</sup> Ibid.

<sup>7</sup> IMPLAN is an input-output economic modeling system that identifies direct impacts by sector, then develops a set of indirect and induced impacts by sector through the use of industry-specific multipliers, local purchase coefficients, income-to-output ratios, and other factors and relationships.

REC found that the fiscal year 2019-20 EASE Grant Program created 21,934 jobs and added \$1.4 billion of labor income. It also added \$2.3 billion to the GDP and produced \$3.5 billion in economic output. The EASE Grant Program generated \$136.2 million in state and \$146.1 million in local tax revenues. This represents \$88,132 of economic contribution per EASE Grant recipient. The return on the state's investment (ROI) in terms of tax revenues is 2.48-to-1, meaning that every \$1 invested by the state generates a return of \$2.48 in tax revenues.<sup>8</sup>

## **GIVEN THE EASE GRANT PROGRAM'S POSITIVE ECONOMIC IMPACTS, WHY REDUCE THE NUMBER OF RECIPIENTS AND THE MAXIMUM GRANT AMOUNTS?**

Every institution that receives EASE Grant Program funding is required to submit an annual accountability report to the Florida Department of Education (FLDOE) that addresses the institution's performance against a set of minimum performance standards/metrics established by the FLDOE. The FLDOE then submits annually a report to the chairs of the House and Senate Appropriations Committees and the Governor's Office of Policy and Budget on the performance of each institution.

The 2022 Florida legislature considered a bill (CS/HB 5201) that would establish minimum performance standards for the following EASE Grant benchmarks:

- Access rate (based upon percentage of Pell-eligible students);
- Affordability rate (based upon average student loan debt; federal, state, and institutional financial assistance; and average tuition and fees);
- Graduation rate;
- Retention rate; and
- Postgraduate employment or continuing education rate.

The bill would establish a tiered structure for EASE Grant award amounts commensurate with an institution's performance against the benchmarks. Institutions that meet all five of the benchmarks would be placed in Tier 1 and would receive the award amount for Tier 1 as specified in the General Appropriations Act (GAA). Institutions that meet four of the benchmarks would be

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<sup>8</sup> Regional Economic Consulting Group, "An Impact Analysis of the ICF Institutions on Florida's Economy," January 10, 2022.

placed in Tier 2 and would receive no more than 90 percent of the award amount for Tier 1. Institutions that meet three of the benchmarks would be placed in Tier 3 and would receive no more than 75 percent of the award amount for Tier 1. Institutions that meet two of the benchmarks would be placed in Tier 4 and would receive no more than 50 percent of the award amount for Tier 1. Institutions that meet one or none of the benchmarks would be placed in Tier 5 and would receive \$0. Award amounts and funding levels for each tier were established in the House version of the GAA and are reflected in Table 1.

**Table 1.**

Tier	Award	No. of Institutions	FTEs	Funding
1	\$4,000	2	3,576	\$14,304,000
2	\$3,500	3	3,255	\$11,392,500
3	\$2,841	18	23,976	\$68,115,816
4	\$1,400	6	4,628	\$6,479,200
5	\$0	5	2,270	\$0

*Source: House of Representatives Staff Analysis, CS/HB 5201 (2022)*

Had the proposed tier structure and award amounts been enacted into law,<sup>9</sup> or reflected in the GAA:

- 6,831 eligible students at two Tier 1 schools and three Tier 2 schools would receive about \$6.3 million more in EASE grants, as compared to the fiscal year 2021-22 award amount of \$2,841;
- 23,976 eligible students at 18 Tier 3 schools would receive no increase or decrease in EASE grants a private college or university, as compared to the fiscal year 2021-22 award amount of \$2,841;
- 4,628 eligible students at six Tier 4 schools would receive about \$4.7 million less in EASE grants, as compared to the fiscal year 2021-22 award amount of \$2,841; and
- 2,270 eligible students at five Tier 5 schools would receive \$0 in EASE grants.

The professional staff of the House Higher Education Appropriations Subcommittee estimated the fiscal impact of CS/HB 5201 would be a \$6.8 million reduction in the EASE Grant Program.<sup>10</sup> Although the majority of EASE grant recipients would receive the same award amount in fiscal year 2022-23 as they did in fiscal year 2021-22, the tiered structure reflected in Table 1 creates winners (Tiers 1 and 2) and losers (Tiers 4 and 5).

<sup>9</sup> CS/HB 5201 was passed by the House; however, CS/HB 5201 died in the Senate Appropriations Committee.

<sup>10</sup> Professional Staff of the House Higher Education Appropriations Subcommittee, "CS/HB 5201 Staff Analysis," February 9, 2022.

It is unclear whether the \$1,441 reduction in tuition assistance for those 4,628 EASE grant recipients at the six Tier 4 schools would still permit these recipients to attend a private college or university. It is reasonable to assume that, absent some level of tuition assistance, those 2,270 eligible students at the five Tier 5 schools who would receive no EASE Grant tuition assistance would not be able to attend a private college or university. Using the REC Group's estimate of \$88,132 of economic contribution per EASE Grant recipient, the impact of 2,270 fewer EASE Grant recipients on Florida's economy would be more than \$200 million.<sup>11</sup> Reducing the EASE Grant appropriation as proposed by CS/HB 5201 would save the state \$6.8 million, but the impact on Florida's economy would be more than \$200 million.

Although CS/HB 5201 was passed by the House, the Senate failed to pass the bill. As a result, the GAA included \$75.41 million to support 37,705 eligible EASE Grant recipients at \$2,000 per student. This represents a reduction of \$39.45 million (34 percent) in program funding and 2,725 fewer EASE Grant recipients, as compared to fiscal year 2021-22. Those who do receive EASE Grants in fiscal year 2022-23 will receive \$841 less in tuition assistance compared to fiscal year 2021-22. Using the REC Group's estimate of \$88,132 of economic contribution per EASE Grant recipient, the impact of 2,725 fewer EASE Grant recipients on Florida's economy would be more than \$240 million. Reducing the fiscal year 2022-23 EASE Grant appropriation will save the state \$39.45 million, but the impact on Florida's economy would be more than \$240 million. Using REC's ROI calculation of 2.48-to-1, reducing the state's investment into the EASE Grant Program by \$39.45 million during the fiscal year 2022-23 will cost the state \$97.84 million in return.<sup>12</sup>

## DÉJÀ VU ALL OVER AGAIN

Legislators looking to penalize those private colleges and universities that fail to meet established benchmarks by withholding EASE grant tuition assistance to eligible students should heed the experience of the State University System of Florida (SUS). During the 2014-15 academic year, the SUS unveiled its performance-based funding model.

The initial SUS model applied 10 metrics for each of the 12 SUS institutions. A 50-point scoring system was established, and an institution had to score at least 26 points to receive any of the \$50 million in performance funding requested from the legislature. The three institutions with the lowest scores not only received no performance incentive funds, but they had their base funding reduced by one percent. Even universities that received the performance incentive funds

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<sup>11</sup> \$88,132 per EASE Grant recipient multiplied by 2,270 fewer recipients equals \$200,059,640.

<sup>12</sup> \$39.45 million X 2.48 = \$97.84 million.

expressed concern that the lowest scoring universities would stay at or near the bottom, year after year. In 2018, the SUS revised the performance incentive model to eliminate the penalty for the bottom three institutions.

## CONCLUSIONS AND RECOMMENDATIONS

Florida’s EASE Grant Program represents a proven and wise investment for taxpayers, and a true economic benefit for the state. The legislature has acknowledged that a strong and viable system of independent nonprofit colleges and universities reduces the tax burden on the residents of the state.<sup>13</sup> Without this tuition assistance program, many Floridians would not be able to attend a private college or university.

*“EASE grants help to reduce the difference between public and private tuition and make private institutions more affordable. It ultimately reduces the tax burden. The importance of an educated student to the continued growth and diversity in Florida’s economy cannot be overstated. We should do everything in our power to increase access to college education.”<sup>14</sup>*

**Dominic M. Calabro, President & CEO  
Florida TaxWatch**

The fiscal and economic impacts of the EASE Grant Program are well-documented. The 2022 study by the Regional Economic Consulting Group found that the fiscal year 2019-20 EASE Grant Program created 21,934 jobs and added \$1.4 billion of labor income. It also added \$2.3 billion to the Gross Domestic Product and produced \$3.5 billion in economic output. The EASE Grant Program generated \$136.2 million in state and \$146.1 million in local tax revenues. This represents \$88,132 of economic contribution per EASE Grant recipient. Every \$1 invested by the state generates a return of \$2.48 in tax revenues.

Workforce skills and workforce development continue to be ranked as the top issue facing chief executives looking to relocate and/or expand their businesses. In January 2019, Governor Ron DeSantis issued Executive Order 19-31, which outlines the Governor’s plan to make Florida the

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<sup>13</sup> §1009.89, Fla. Stat.

<sup>14</sup> Florida Politics, “House Proposes Cuts to EASE Voucher Program,” retrieved from [House proposes cuts to EASE voucher program \(floridapolitics.com\)](https://www.floridapolitics.com), June 17, 2022.

number one state in the nation for workforce education and to ensure that Florida students are prepared to fill high-demand, high-wage jobs.

Associated Industries of Florida (AIF) has acknowledged that Florida’s economic competitiveness depends on our ability to create and continue to promote the most skilled workforce in the nation.<sup>15</sup> As part of its 2022 legislative priorities, AIF expressed support for maintaining or increasing the state’s investment in the EASE Grant Program to help increase access to higher education and strengthen Florida’s workforce and urged the legislature to fully fund the EASE Grant vouchers.<sup>16</sup>

Florida TaxWatch supports increasing the state’s investment in the EASE Grant Program to help increase access to higher education. The state should take no action that limits access to higher education. Florida TaxWatch is a firm believer in government transparency and accountability and supports the establishment of a performance-based incentive funding program for private colleges and universities that receive EASE Grant tuition assistance, like the current performance-based incentive funding program used by the SUS.

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<sup>15</sup> Associated Industries of Florida, “2022 Session Priorities,” 2022.

<sup>16</sup> Associated Industries of Florida, “2022 Session Priorities,” 2022.

## ABOUT FLORIDA TAXWATCH

As an independent, nonpartisan, nonprofit taxpayer research institute and government watchdog, it is the mission of Florida TaxWatch to provide the citizens of Florida and public officials with high quality, independent research and analysis of issues related to state and local government taxation, expenditures, policies, and programs. Florida TaxWatch works to improve the productivity and accountability of Florida government. Its research recommends productivity enhancements and explains the statewide impact of fiscal and economic policies and practices on citizens and businesses.

Florida TaxWatch is supported by voluntary, tax-deductible donations and private grants. Donations provide a solid, lasting foundation that has enabled Florida TaxWatch to bring about a more effective, responsive government that is accountable to the citizens it serves since 1979.

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All Florida TaxWatch research done under the direction of Dominic M. Calabro, President, CEO, Publisher & Editor.


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The findings in this Report are based on the data and sources referenced. Florida TaxWatch research is conducted with every reasonable attempt to verify the accuracy and reliability of the data, and the calculations and assumptions made herein. Please feel free to contact us if you feel that this paper is factually inaccurate.


The research findings and recommendations of Florida TaxWatch do not necessarily reflect the view of its members, staff, Executive Committee, or Board of Trustees; and are not influenced by the individuals or organizations who may have sponsored the research.



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