

The Dangerous Cycle of Taxpayer-Funded Lobbying

By Justin Owen, Emily LeForge, and Ryan Turbeville

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“To compel a man to furnish contributions of money for the propagation of opinions which he disbelieves is sinful and tyrannical.”
- Thomas Jefferson

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Local Governments Spend Tax Dollars to Seek Tax Increases and Expanded Authority

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EXECUTIVE SUMMARY

For years, local governments across Tennessee have employed high-profile, expensive lobbyists to influence state and federal lawmakers. From 2007 to 2009 alone, cities, counties, school boards, public utilities, and other agencies spent \$5.3 million to lobby the U.S. Congress and the Tennessee General Assembly.

These local governments sought numerous tax increases and additional taxing authority, as well as an expansion of government power over Tennesseans. Among the laws passed that favor these local governments are:

- The ability of cities and counties to spend more tax dollars without first seeking bidders for projects;
- The authority of school boards to issue bonds for projects, allowing them to drive taxpayers into debt and raise property taxes;
- A litany of other examples where local governments were allowed to raise taxes and increase the size of government to the detriment of Tennesseans.

As this report exposes, these local governments have been successful at using taxpayers' hard-earned money to lobby for things that those same taxpayers frequently oppose—higher taxes and bigger government.

In order to curb this abuse, the Tennessee General Assembly should prohibit the use of tax dollars to pay for lobbying on both the state and federal level. At the very least, lawmakers should require local governments to disclose the exact amount spent on lobbying and the purpose for which the lobbyists were hired. Only then can taxpayers be protected from the dangerous cycle of taxpayer-funded lobbying.

Introduction

Lobbying is an age-old tradition not only in American politics, but worldwide. Wherever republican forms of government exist, lobbyists flourish. The name itself purportedly derives from the lobbies or hallways of British Parliament where Members of Parliament and those seeking to influence them gather before and after debates in the Houses of Commons and Lords.¹

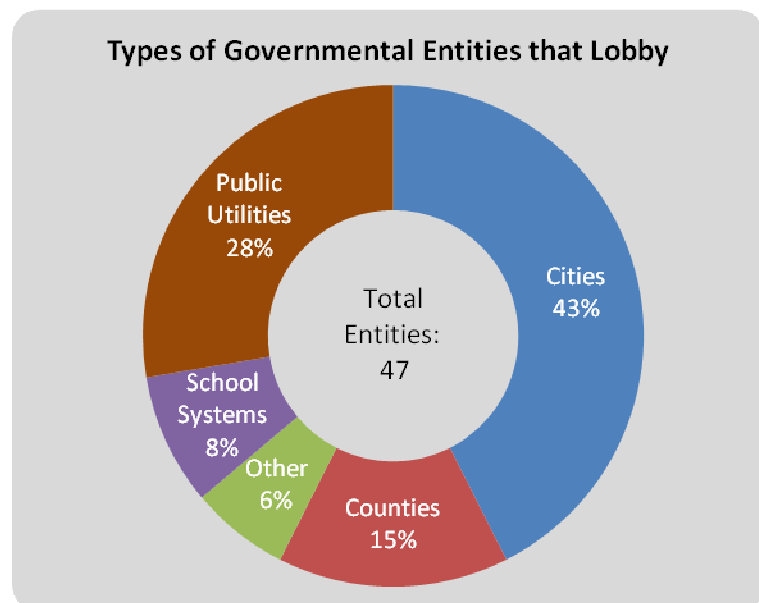
In the United States, thousands of lobbyists ascend upon Washington, D.C. and state capitals each year to influence politicians to act on behalf of their clients. Although lobbying is a constitutional right of citizens, there is one questionable area that deserves close scrutiny: taxpayer-funded lobbying.

Unlike private organizations and companies that use their own revenues to fund lobbyists, cities, counties, public utilities, school boards, and other public entities spend excessive amounts of tax dollars lobbying federal and state governments. According to the Americans for Prosperity Foundation, nearly \$1 trillion is spent each year nationwide by governments to lobby one another.²

Lobbying is a profitable business right here in Tennessee. Each year, more than five hundred lobbyists register with the Tennessee Ethics Commission, which oversees lobbying aimed at the Tennessee General Assembly and state executive branch officials.³ Statewide, public and private entities spend between \$29 and \$67 million each year on lobbying and related expenditures.⁴

Since 2007, forty-seven local governmental entities have registered one or more lobbyist with the state or federal government. These include twenty cities (including Metropolitan Nashville-Davidson County), seven counties, thirteen public utilities, four school systems, one property assessor's office, one housing agency, and one transportation authority.

These local governments have spent \$5.3 million on lobbying in the past three years alone. Since 2007, the average amount spent by the forty-seven entities has been about \$111,600. The specific amount spent ranges from just over \$8,000 by the Sevier County Utility District to more than \$1 million spent by the City of Memphis, almost twice as much as any other entity, and one-fifth the total



amount spent by all governmental entities. In addition to Memphis, Shelby County, Oak Ridge, the Electric Power Board of Chattanooga, and Jackson round out the top five entities that spent the most on lobbying between 2007 and 2009. See, Appendix A for a full list of lobbying expenditures by each governmental entity in Tennessee.

Top Five Entities for Total Taxpayer-Funded Lobbying

<i>Governmental Entity</i>	<i>Amount Spent (2007 - 2009)</i>
City of Memphis	\$1,092,142
Shelby County	\$544,250
City of Oak Ridge	\$384,742
Electric Power Board of Chattanooga	\$286,317
City of Jackson	\$242,578

Top Five Entities that Lobby the State Government

<i>Governmental Entity</i>	<i>Amount Spent (2007 - 2009)</i>
City of Memphis	\$638,357
Memphis City Schools	\$225,104
Shelby County	\$203,600
City of Chattanooga	\$166,504
Electric Power Board of Chattanooga	\$151,317

Top Five Entities that Lobby the Federal Government

<i>Governmental Entity</i>	<i>Amount Spent (2007 - 2009)</i>
City of Memphis	\$453,785
Shelby County	\$340,650
City of Oak Ridge	\$245,242
City of Jackson	\$242,578
City of Harrogate	\$141,417

This study does not include taxpayer-funded consultants that are not registered with either the state or federal government as lobbyists. Numerous local governments have hired consultants to provide strategic advice and support on legislation, but those consultants often stop just short of engaging in actual lobbying as defined by state or federal law. Thus, this report only highlights the tip of the iceberg for money spent by local governments to affect or influence legislation.

This study also excludes lobbying by state universities, quasi-governmental entities, or associations funded partially by taxpayer money, which would considerably increase the amount spent on lobbying. A quick glance at the disclosure forms filed with the Tennessee Ethics Commission reveals that in 2009 alone, associations such as the Tennessee Municipal League, the Association of County Mayors, and the Tennessee School Boards Association, among others, have spent nearly \$1 million on lobbying and related expenditures.⁵ These same entities and associations have spent thousands more hosting legislative receptions and other in-state events.⁶

The purposes for which cities, counties, school boards, and utilities lobby Congress and the General Assembly vary just as much as the amount spent. While some entities provide specific purposes for hiring lobbyists (i.e., the City of Oak Hill hired a lobbyist in 2007 to acquire sound walls along Interstate 65), most claim that the lobbyists serve merely to monitor legislation and regulations affecting their specific entity. *See*, Appendix B for a list of lobbyists employed and the stated lobbying purpose by each governmental entity.

The information in this report was obtained directly from the local governmental entities through official public records requests. Every local governmental entity that registered a lobbyist with either the state or federal government between 2007 and 2009 was asked to submit all lobbyist-related expenditures for that time period, the names of the lobbyists or firms hired, and the purpose for which the lobbyists were hired.

A Dangerous Cycle

The most pervasive problem with taxpayer-funded lobbying is that when local governments hire lobbyists, they are primarily interested in doing two things: (1) imposing new taxes on local citizens or raising existing taxes; and (2) expanding their power over local citizens. As the Americans for Prosperity Foundation notes, “While ordinary Americans are busy working, their hard-earned tax dollars are being used to pay for lobbyists who are fighting for higher taxes and bigger government.”⁷

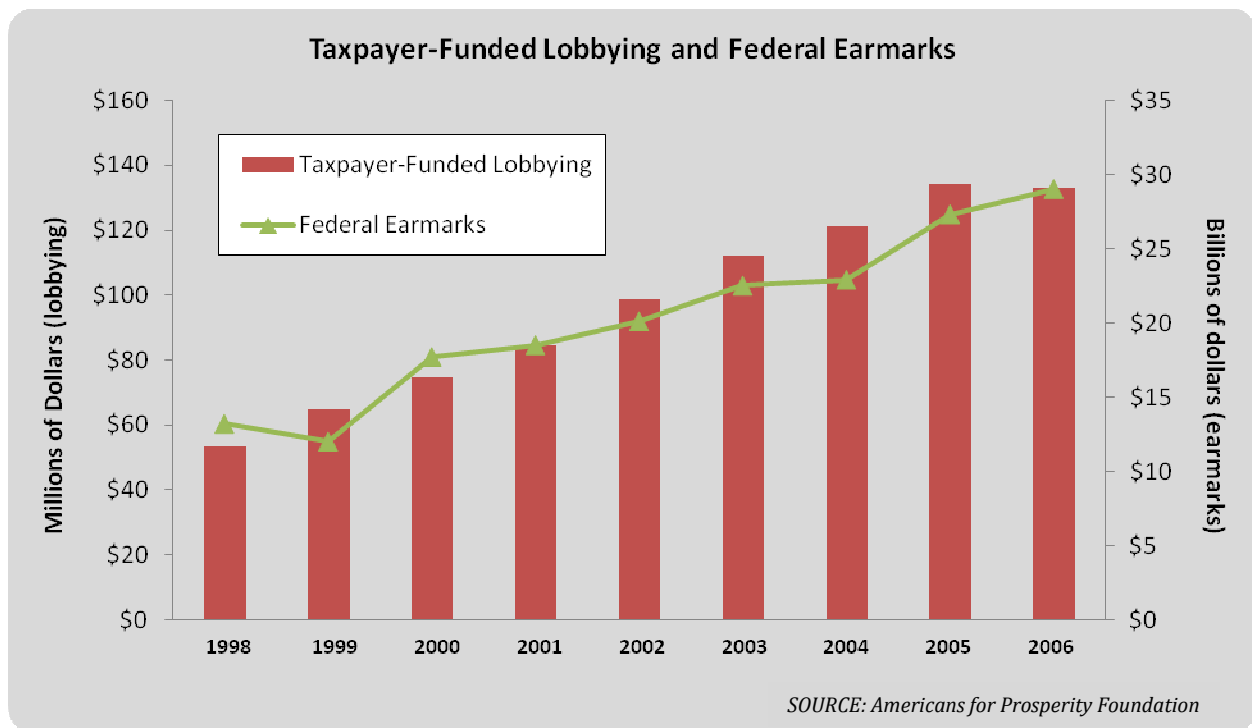
“This problem is self-perpetuating. As more taxpayer money is spent on lobbying for bigger government it drives an expansion of . . . government in the form of more earmarks and higher spending. That higher spending, in turn, is used to boost lobbying expenditures to push for even more spending and higher taxes.”⁸ Taxpayers are footing their own bill for higher taxes and more intrusive government in what Americans for Prosperity calls a “vicious cycle” that is fiscally irresponsible, immoral, and unethical.⁹

Not only does taxpayer-funded lobbying waste money and threaten individual liberty, it is completely unnecessary. Local governments already have highly effective lobbyists roaming the halls of Congress and state capitols—senators and representatives. It is the duty of these elected officials to protect and promote the interests of the cities, counties, school boards, and public utilities in their districts. Forcing taxpayers to expend millions of

dollars to hire lobbyists to do these elected officials' work for them is unwarranted and unfair to those taxpayers.

Lobbying the Federal Government

Wasteful federal spending has increased dramatically over the past decade as a result of taxpayer-funded lobbying by local governments. These local governments fly lobbyists to Washington to bring home millions of dollars in pork barrel projects. According to a 2006 *New York Times* article, "Enlisted almost exclusively to land earmarks, lobbyists for local governments have boomed alongside a broader explosion in such appropriations."¹⁰ A chart by the Americans for Prosperity Foundation confirms just that. In fact, the amount of federal earmarks has risen in strikingly close proportion to the amount of tax dollars spent to lobby the federal government since 1998.



Lobbying at the federal level seems to have paid off for the City of Jackson. Over the past three years, Jackson has spent \$242,578 on federal lobbying. The city has also submitted \$86.2 million worth of "shovel ready" projects to be funded by the federal stimulus bill.¹¹ This includes \$30 million for construction of office and retail space in downtown Jackson.¹² While downtown revitalization might be desirable for the city, taxpayers throughout the

state and country are footing the bill for projects that could be more readily accomplished through local private development. By spending more money on federal lobbying than any other city that submitted “shovel ready” projects under the stimulus bill, the City of Jackson is set to receive the most money from the federal government of all Tennessee cities. In the dangerous cycle of taxpayer-funded lobbying, tax dollars have once again been spent to ensure that more taxpayer money will be wasted.

Although Jackson residents might think the use of their money paid off in this instance, thousands of local governments across the country are playing the same game as Jackson’s political leaders. Thus, Jackson residents’ money is not only paying for projects in their own back yard, but those in places from Oregon to New York to Texas.

Lobbying the State Government

The problem of taxpayer-funded lobbying is even more prevalent on the state level, as local governments spend two-thirds of their lobbying dollars to lobby the state government. Cities and counties lobby the state government for the authority to impose a litany of new taxes or raise existing ones. School boards also frequently seek specific authority to increase taxes. Utilities and other public entities press for favorable treatment, expanded authority to take private property, and extensive permission to pass risks on to their ratepayers and customers.

There are a dozens of examples of taxpayers’ hard-earned dollars paying for tax increases or expanded government authority. For example, local governments can now spend more money without bidding out projects, a requirement that was implemented to encourage government transparency and fiscal accountability. Prior to 2007, county governments were required to have three competitive bids for all purchases over \$5,000. In May of that year, the state legislature passed a law raising the minimum to \$10,000.¹³ Similarly, the cities of Chattanooga, Knoxville, Nashville, Franklin, and Memphis were required to have competitive bids for purchases over \$10,000. In 2008, that requirement was raised to \$25,000.¹⁴ After the change, competitive bids are merely suggested—not mandated—for purchases between \$10,000 and \$25,000.¹⁵ Cities and counties can now spend far more money than before without complying with the bidding process designed to protect taxpayers’ pocketbooks. When cities and counties lobby with public funds for greater ease in spending that money, taxpayers lose twice.

Another illustration comes from a West Tennessee school district. The Gibson County Special School District has spent \$66,000 on lobbyists over the past three years. In June 2007, the school district was granted authority to issue \$23 million worth of bonds to construct new buildings.¹⁶ The bill also gave the school district authority to raise property taxes for the purpose of paying principal and interest on the bonds.¹⁷ The bill’s proponents claimed that there was a “serious need” for the new school.¹⁸ If the need for a new building was so great, why did the school district need to hire a lobbyist? The Gibson County Special

School District used taxpayer money to lobby for putting taxpayers into debt. Citizens in the school district deserve good schools, but they also deserve responsible spending of their tax dollars. The decision to drive a county's citizens into debt to fund school construction—or any other purpose—should be made by those citizens and their elected representatives. It should not be placed in the hands of lobbyists whose fees are paid from those same taxpayers' hard-earned money.

In 2009, a law was passed that permits the City of Bristol, which has spent \$15,000 on lobbying since 2007, to strip the recall, initiative, and referendum provisions from its charter. The recall provision in a charter allows local citizens to hold their elected officials accountable by voting them out of office before the next scheduled election, such as when an elected official has breached the trust of the voters by committing fraud. The initiative and referendum provisions afford citizens the opportunity to make changes to the charter and demand a vote on important measures, such as tax increases, before they are imposed. The new law makes it more difficult for Bristol residents to hold their elected officials accountable and prevent the city from raising taxes without their approval, and those same citizens paid to get it passed.¹⁹

Other instances of increased tax authority or expanded governmental power include:

- A law that permits Blount County, which spent \$24,344 on lobbying between 2007 and 2009, to increase the tax on hotel and motel customers from 4 to 5 percent.²⁰
- A law that allows the City of Kingsport, which spent \$19,117 on lobbying, to increase its hotel and motel tax from 5 to 7 percent.²¹
- A law that authorizes Knox County to levy a litigation tax of up to \$5.00 on all petitions, warrants, and traffic citations, further increasing the cost of Knox County residents to appear in court.²² Since 2007, the county has spent \$216,235 on lobbying.

Solution

The Tennessee General Assembly must curb the dubious practice of spending tax dollars on lobbyists that fight for bigger government and higher taxes. At a minimum, the General Assembly should impose stringent disclosure requirements on local governments that use tax dollars to lobby the state and federal government. Current law only requires those that employ lobbyists to list a range for the amount spent on their biannual disclosure forms, such as “less than \$10,000” or “at least \$10,000 but less than \$25,000.”²³ The remaining ranges are in \$50,000 increments up to a range of “\$400,000 or more.”²⁴

This process can be very misleading. Based on this method, the local entities in this report could have concealed more than \$1 million, or roughly 20 percent of their total lobbying expenditures, from public scrutiny.²⁵ To instill transparency and accountability into the process, those that use taxpayer money should be required to list the exact amount spent on lobbying and related expenditures on their disclosure forms. This will allow concerned

citizens to know precisely how much money is spent on lobbying by their local government officials.

To more effectively curtail the abuse of tax dollars by local governments, the General Assembly should make it unlawful for any governmental entity to use public funds to lobby state government. This should include all cities, counties, public utilities, school districts, and any other entity that is operated with tax dollars. These entities should—just like every other Tennessee citizen—press for policy changes through their elected representatives rather than teams of taxpayer-funded lobbyists.

To further protect taxpayers from funding government growth and pork projects on the federal level, the General Assembly should ban any use of public funds to lobby the federal government. No governmental entity, state or local, should be allowed to use tax dollars to urge Congress to spend more and grow the size of government. This “vicious cycle” must come to an end, and it is incumbent upon the General Assembly to see that it does.

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APPENDIX A: Amount Spent on Lobbying between 2007 and 2009

Entity	2007	2008	2009	TOTAL
Blount County	\$11,592	\$9,939	\$2,813	\$24,344
Campbell County	N/A	\$0 [†]	N/A	\$0 [†]
City of Alcoa	\$17,815	\$37,560	\$16,512	\$71,887
City of Bartlett	\$15,000	\$16,042	\$15,417	\$46,459
City of Bristol	\$5,000	\$5,000	\$5,000	\$15,000
City of Chattanooga	\$165,724	\$590	\$190	\$166,504
City of Cleveland	\$20,975	\$16,922	\$6,996	\$44,893
City of Gatlinburg	\$50,000	\$50,000	\$0 [†]	\$100,000
City of Germantown	\$25,000	\$32,500	\$32,500	\$90,000
City of Harrogate	\$55,750	\$60,667	\$25,000	\$141,417
City of Jackson	\$80,559	\$81,841	\$80,177	\$242,577
City of Johnson City*	\$14,102	\$14,102	\$14,102	\$42,306
City of Kingsport	\$5,491	\$6,328	\$7,298	\$19,117
City of Knoxville	\$50,000	\$60,000	\$20,833	\$130,833
City of Maryville	\$16,551	\$39,998	\$8,833	\$65,382
City of Memphis*	\$387,388	\$372,791	\$331,963	\$1,092,142
City of Oak Hill	\$10,000	N/A	N/A	\$10,000
City of Oak Ridge	\$153,945	\$154,821	\$75,976	\$384,742
City of Pigeon Forge	\$50,000	\$50,000	\$0 [†]	\$100,000
City of Sevierville*	\$25,000	\$25,000	\$25,000	\$75,000
Cleveland Utilities	\$15,599	\$16,137	\$8,492	\$40,228
Cocke County	\$3,600	\$3,600	\$3,600	\$10,800
Cumberland County	N/A	N/A	\$0 [†]	\$0 [†]
Davidson County Assessor of Property	\$25,000	\$25,000	\$25,000	\$75,000
Dickson Electric System	\$15,000	\$15,000	\$15,000	\$45,000
Electric Power Board of Chattanooga	\$113,817	\$93,750	\$78,750	\$286,317
Gibson County Special School District	\$22,000	\$22,000	\$22,000	\$66,000
Greater Dickson Gas Authority	\$25,000	\$25,000	\$20,000	\$70,000
Hamilton County	\$40,254	\$40,227	\$35,306	\$115,787
Hamilton County Water & Wastewater Treatment	\$16,967	\$10,417	\$0 [†]	\$27,384
Jackson Energy Authority	\$30,000	\$49,500	\$49,500	\$129,000
Knox County	\$38,575	\$85,160	\$92,500	\$216,235
Knoxville Utilities Board	\$20,000	\$15,170	\$16,800	\$51,970
Memphis City School System	\$75,104	\$75,000	\$75,000	\$225,104
Memphis Light, Gas & Water	\$19,731	\$50,310	\$52,108	\$122,149
Metro Development & Housing Agency	\$17,000	N/A	N/A	\$17,000
Metro Nashville-Davidson County	N/A	\$0 [†]	N/A	\$0 [†]
Nashville Electric Service	\$37,749	\$35,848	\$18,149	\$91,746
Pulaski Electric System	\$0 [†]	\$0 [†]	\$0 [†]	\$0 [†]
Regional Transportation Authority	\$0 [†]	N/A	N/A	\$0 [†]
Sevier County Schools	\$0 [†]	\$0 [†]	N/A	\$0 [†]
Sevier County Utility District	\$7,927	\$450	\$0 [†]	\$8,377
Shelby County*	\$129,550	\$213,500	\$201,200	\$544,250
Shelby County Schools/Board of Education	\$30,000	\$30,000	\$30,000	\$90,000
Town of Dandridge*	N/A	\$20,000	\$20,000	\$40,000
Water & Wastewater Authority of Wilson County	\$25,450	\$25,450	\$25,000	\$75,900
Water Authority of Dickson County	\$3,750	\$15,000	\$16,573	\$35,323

[†] Employed registered lobbyist(s) but reported no expenditures

* Submitted expenditures by fiscal year rather than calendar year

APPENDIX B: Lobbyists Employed and Stated Lobbying Purposes

Entity	Lobbyists or Firms Employed	Stated Lobbying Purposes
Blount County	DCI Group (federal)	obtain federal funding assistance
Campbell County	William Owen (state)	N/A [‡]
City of Alcoa	Windrow Group (state)	monitor activity, preserve education and general funds
	Woodberry Associates (federal)	obtain federal funding assistance
City of Bartlett	Green & Associates (state)	general
	DCI Group (federal)	opposing the Public Safety Employer-Employee Cooperation Act of 2007
City of Bristol	Carl Moore (state)	municipal government
City of Chattanooga	Matt Lea (state)	all areas affecting municipal government
	Baker, Donelson, Bearman, Caldwell & Berkowitz (state)	economic development recruitment at Enterprise South
City of Cleveland	Steve Bivens (state)	general, grants, education
City of Gatlinburg	J. Nelson Biddle (state)	government relations
City of Germantown	Farris, Bobango, & Branana, PLC (state)	monitor legislation
City of Harrogate	DCI Group (federal)	make city aware any federal funds that might be available for application
	Woodberry Associates (federal)	
City of Jackson	The Ferguson Group (federal)	U.S. Congressional appropriations
City of Johnson City	Tennessee Municipal League (state)	general
	Carl Moore (state)	
City of Kingsport	Carl Moore (state)	monitor legislation of general interest to municipal government
City of Knoxville	Fred Thompson, Jr. (state)	general, monitoring legislation
	The Ferguson Group (federal)	Round II Urban EZ funding
City of Maryville	The Windrow Group (state)	monitor legislation affecting city or schools, prevent reduction in city or school funding
	DCI Group (federal)	
	Woodberry Associates (federal)	
City of Memphis	Farris, Bobango, & Branana, PLC (state)	directed spending in funds for the city's projects
	REJ & Associates (state)	
	Farrar & Bates (state)	
	The Ferguson Group (federal)	legislation and appropriations impacting Riverfront Development
City of Oak Hill	James Farrar (state)	acquisition of sound walls along I-65
City of Oak Ridge	Bill Nolan & Associates (state)	track legislation that affects the city
	The Ferguson Group (federal)	
City of Pigeon Forge	J. Nelson Biddle (state)	tourism, municipal government, premier resorts
City of Sevierville	J. Nelson Biddle (state)	general
	John New (state)	
Cleveland Utilities	Steve Bivens (state)	electric, water, wastewater, and cable legislation directly impacting services
Cocke County	Farris, Bobango, & Branana, PLC (state)	to assist and promote the best interests of the county

APPENDIX B, continued

Entity	Lobbyists or Firms Employed	Stated Lobbying Purposes
Cumberland County	Jenny Ford (state)	N/A [‡]
Davidson County Assessor of Property	Ralph Cooper (state)	review, development, promotion, and/or opposition to ad valorem tax legislation
Dickson Electric System	Anthony Daniels (state)	items that affect the company as an electric distributor
Electric Power Board of Chattanooga	Miller & Martin, PLLC (state) Southern Strategy Group (federal) Johnny Hayes (federal)	pole attachment fees, expansion of fiber optic service, power transformers, and other issues of general interest
Gibson County Special School District	Joyce Johnson (state)	monitor and report on legislation that could impact status of the district
Greater Dickson Gas Authority	Anthony Daniels (state)	general utility concerns
Hamilton County	Dan Wade (state)	monitor legislation that might affect the county
Hamilton County Water & Wastewater Treatment Authority	Dan Wade (state) Farris, Bobango, & Branan, PLC (state) Bone McAllester Norton, PLLC (state)	defend the authority from legislation and rule-making that is detrimental to customers
Jackson Energy Authority	Tom Hensley (state)	monitor issues and regulations affecting electric, natural gas, propane, water, wastewater/sewer and telecommunications services
Knox County	Farris, Bobango, & Branan, PLC (state) Pratt Pratt & Rice (federal)	strategic advice and legislative assistance, education funding
Knoxville Utilities Board	Kim Adkins (state)	monitor legislation, lobby for/against legislation affecting the utility
	Sideview Partners (state)	strategic planning and governmental affairs consulting
Memphis City School System	Adams & Reese (state)	general legislative retainer
Memphis Light, Gas & Water	Miller & Martin, PLLC (state) Crowell & Moring, LLP (federal)	legal services rendered concerning litigation, rates, legislation, regulatory, contracts, and other legal matters uniquely related to the utility industry
Metro Development & Housing Agency	The Ferguson Group (federal)	appropriations involving the Dept. of Transportation, Treasury, Housing and Urban Development, related agencies
Metro Nashville-Davidson County	Eddie Davidson (state) Michael Pigott (state) Dave Cooley (state)	N/A [‡]
Nashville Electric Service	Nathan Ridley (state)	utility, workers compensation, government tort liability, bonds, public records matters, general
Pulaski Electric System	Andrew Hoover (state)	N/A [‡]
Regional Transportation Authority	Samuel Edwards (state)	N/A [‡]
Sevier County Schools	Chuck Cagle (state)	monitor legislation
Sevier County Utility District	Windrow Group (state)	utility concerns

APPENDIX B, continued

Entity	Lobbyists or Firms Employed	Stated Lobbying Purposes
Shelby County	Reddish Government Relations (state) Howell McQuain Strategies (state) The Ferguson Group (federal) Susan White & Associates (federal)	monitor legislation, rules, and regulations related to the county's interest, general consulting Homeland Security, law enforcement, transportation, energy and water, AIDS, economic development, hospitals, bio-terrorism, Medicaid, SCHIP, stimulus funding, public health, flu
Shelby County Schools/ Board of Education	Robinson Green, LLC (state)	monitor legislation, assist in drafting new legislation affecting the school system
Town of Dandridge	James Farrar (state)	TDOT Hwy 92 bridge and bypass, federal stimulus
Water & Wastewater Authority of Wilson County	Johnson Poss Government Relations (state)	legislation and executive branch activities pertaining to business and regulatory issues
Water Authority of Dickson County	Daniels Government Relations (state and federal)	legislation tracking, funding for water and sewer projects

‡ No purpose stated because no expenditures were made to registered lobbyist(s)

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- ¹ Definition of Lobbying, British Broadcasting Corporation, http://news.bbc.co.uk/2/hi/uk_news/politics/82529.stm (accessed July 7, 2009).
- ² Phil Kerpen, "Taxpayer-Funded Lobbying: Big Government Growth Machine," Americans for Prosperity Foundation, 2007, p. 1.
- ³ Phone interview with Rebecca Bradley, Interim Executive Director of the Tennessee Ethics Commission, by Ryan Turbeville, July 7, 2009. *NOTE: The Tennessee Ethics Commission has merged with the Tennessee Registry of Election Finance and is now known as the Bureau of Ethics and Campaign Finance.*
- ⁴ Tennessee Ethics Commission, "2008 Annual Report to the Governor and the General Assembly," pp. 10-11, February 1, 2009, http://state.tn.us/sos/tec/annual_reports/2008annualreport.pdf (accessed July 14, 2009); *NOTE: Total amounts are estimated due to the fact that disclosures are made in ranges.*
- ⁵ Employers & Expenditure Reports, Tennessee Ethics Commission, <https://www.tennesseeanytime.org/ilobbysearch-app/search.htm> (accessed July 27, 2009). *NOTE: Total amounts are estimated due to the fact that disclosures are made in ranges.*
- ⁶ *Ibid.*
- ⁷ Kerpen, "Taxpayer-Funded Lobbying," p. 1.
- ⁸ *Id.* at 6.
- ⁹ Americans for Prosperity-Texas. "Texas Chapter of Americans for Prosperity Says Taxpayer-Funded Lobbying Constitutes 'Vicious Cycle,'" Press release. Americans for Prosperity, Nov. 6, 2008, <http://chanutetabor.net/index.php?id=588&state=tx> (accessed July 6, 2009).
- ¹⁰ Jodi Rudoren and Aron Pilhofer, "Hiring Federal Lobbyists, Towns Learn Money Talks," New York Times-Washington Edition, June 2, 2006, <http://www.nytimes.com/2006/07/02/washington/02earmarks.html> (accessed July 6, 2009).
- ¹¹ "Projects in Jackson, Tennessee," Stimulus Watch, http://www.stimuluswatch.org/project/by_city/Jackson/TN (accessed July 20, 2009).
- ¹² *Ibid.*
- ¹³ 2007 Tenn. Pub. Acts 135.
- ¹⁴ 2008 Tenn. Pub. Acts 879.
- ¹⁵ *Ibid.*
- ¹⁶ 2007 Tenn. Priv. Acts 59.
- ¹⁷ *Ibid.*
- ¹⁸ *Ibid.* at p.mbl. ¶ 2.
- ¹⁹ 2009 Tenn. Priv. Acts 18.
- ²⁰ 2009 Tenn. Priv. Acts 15.
- ²¹ 2007 Tenn. Priv. Acts 52.
- ²² 2009 Tenn. Pub. Acts 495.
- ²³ TENN. CODE ANN. § 3-6-303(a)(1) (2009).
- ²⁴ *Ibid.* The current ranges are as follows: less than \$10,000; at least \$10,000 but less than \$25,000; at least \$25,000 but less than \$50,000; at least \$50,000 but less than \$100,000; at least \$100,000 but less than \$150,000; at least \$150,000 but less than \$200,000; at least \$200,000 but less than \$250,000; at least \$250,000 but less than \$300,000; at least \$300,000 but less than \$350,000; at least \$350,000 but less than \$400,000; and \$400,000 or more.
- ²⁵ Based on comparing the actual numbers reported by each entity to the "low range" on the disclosures released by the Tennessee Ethics Commission.



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