



## **Bipartisan majority of Louisiana residents say state sales tax is too high**

In many key policy areas, most want neither spending cuts nor tax increases

*The third in a series of five reports from the 2021 Louisiana Survey, a project of the Reilly Center for Media & Public Affairs*

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## About the Louisiana Survey

The *2021 Louisiana Survey* is the nineteenth in an annual series sponsored by the Reilly Center for Media & Public Affairs at Louisiana State University's Manship School of Mass Communication.

The mission of the *Louisiana Survey* is to establish benchmarks as well as to capture change in residents' assessments of state government services. The survey is further dedicated to tracking public opinion on the contemporary policy issues that face the state. Each iteration of the *Louisiana Survey* contains core items designed to serve as barometers of public sentiment, including assessments of whether the state is heading in the right direction or wrong direction, perceptions about the most important problems facing the state, as well as evaluations of public revenue sources and spending priorities.

In the *2021 Louisiana Survey*, this core is supplemented by measures of experiences during the Covid-19 pandemic; support for paid family leave requirements, extending broadband access, expansion of early childhood education programs, and an increase to the gasoline tax; as well as beliefs about race and socio-economic class.

As part of an effort to ensure that the *Louisiana Survey* fulfills its public service mission, the research team solicited input about topics for the survey from members of the government and policy community across the political spectrum. Additionally, the research team drew upon expertise in public policy and polling from Louisiana State University faculty. These advisors provided invaluable insight into the design of the questionnaire and in identifying the contemporary policy questions that could most benefit from an understanding of the public's views. While we are indebted to them for their time and contributions, they bear no responsibility for final decisions on the questionnaire, analysis, and interpretation presented in this report or any mistakes therein.

We especially thank the Reilly Family Foundation for their generous support and vision in helping to create the *Louisiana Survey*.

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## Summary

This is the third of five reports from the *2021 Louisiana Survey*, a project of the Reilly Center for Media & Public Affairs at Louisiana State University's Manship School of Mass Communication. This report contains results from questions asking Louisiana residents' opinions on state fiscal policy. Following are the topline findings.

- A bipartisan majority of Louisiana residents thinks that the state sales tax is too high, including 53% of democrats and 61% of Republicans. Opinion splits more evenly over the state income tax: 41% say it is too high and 37% say it is about right.
- Fifty-two percent (52%) of Louisiana residents say they pay about the right amount in state taxes, and 41% say they are paying more than their fair share.
- Pluralities say that low-income people (41%), middle-income people (48%), and small businesses (50%) pay *more* than their fair share of state taxes. A plurality (50%) says that upper-income people pay *less* than their fair share, and a majority (56%) says the same about large businesses.
- The public has little stomach for budget cuts or tax increases in six specific policy areas: elementary and secondary education; higher education; health care; roads, bridges, and highways; prisons and incarceration; and welfare, food stamps and other public assistance programs. While a majority of respondents do not want to reduce spending in any of these areas, only elementary and secondary education gain a majority in favor of higher taxes.
- Support for more government spending on higher education and support for raising state taxes to fund higher education both fell significantly since 2018, by 12 and 13 percentage-points, respectively.
- Fifty-seven percent (57%) favor raising the state gasoline tax if it is used to fund transportation infrastructure. Support is strong among Democrats (60%) and independents (62%), but lags among Republicans (46%).
- Louisiana residents overwhelmingly favor maintenance of existing transportation infrastructure (67%) over expanding its capacity (29%).

## State Finance

### Most say state sales tax too high, opinion split on state income tax

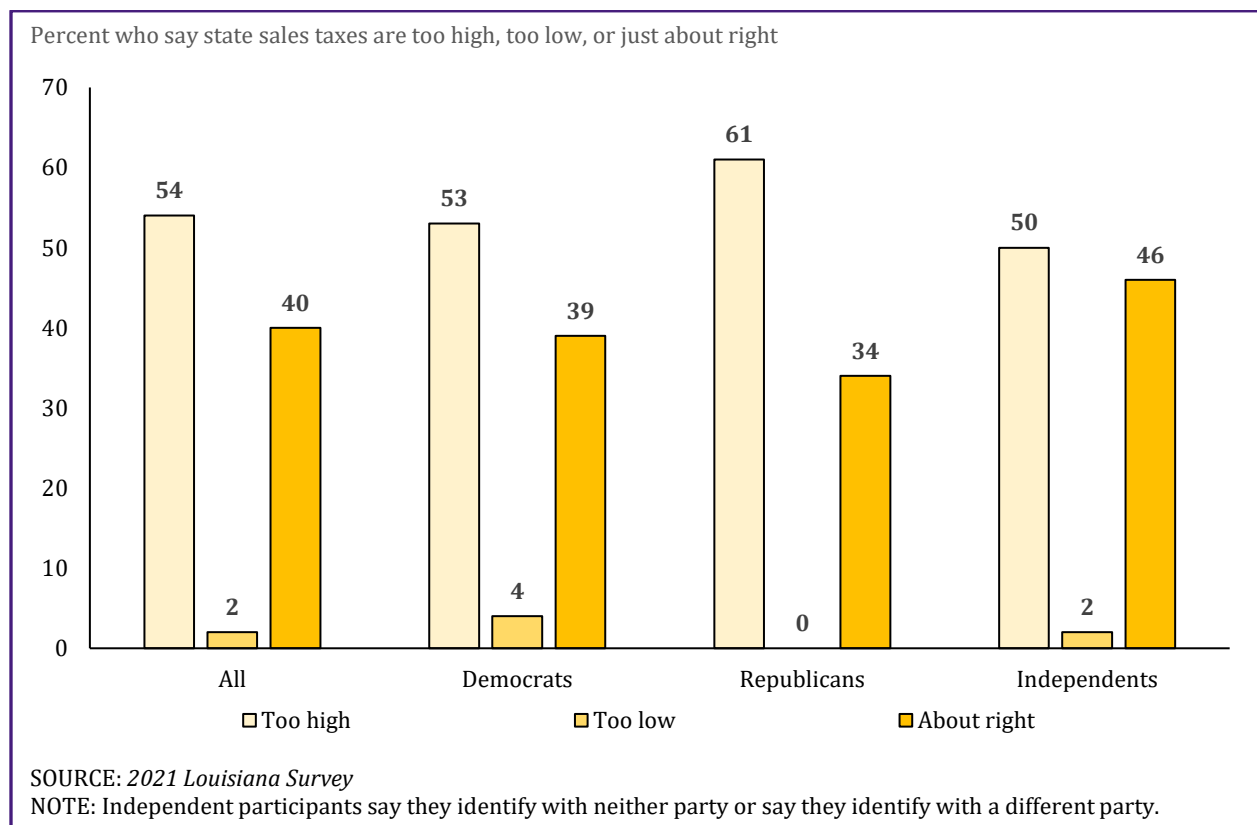
A majority (54%) of Louisiana residents thinks that the state sales tax is too high (Figure 1). Majorities of both Democrats (53%) and Republicans (61%) agree. Independents, however, split more evenly between saying the sales tax is too high (50%) and saying it is about right (46%).

Public opinion is more divided over the state income tax (Figure 2). The number of people who say the state income tax is too high

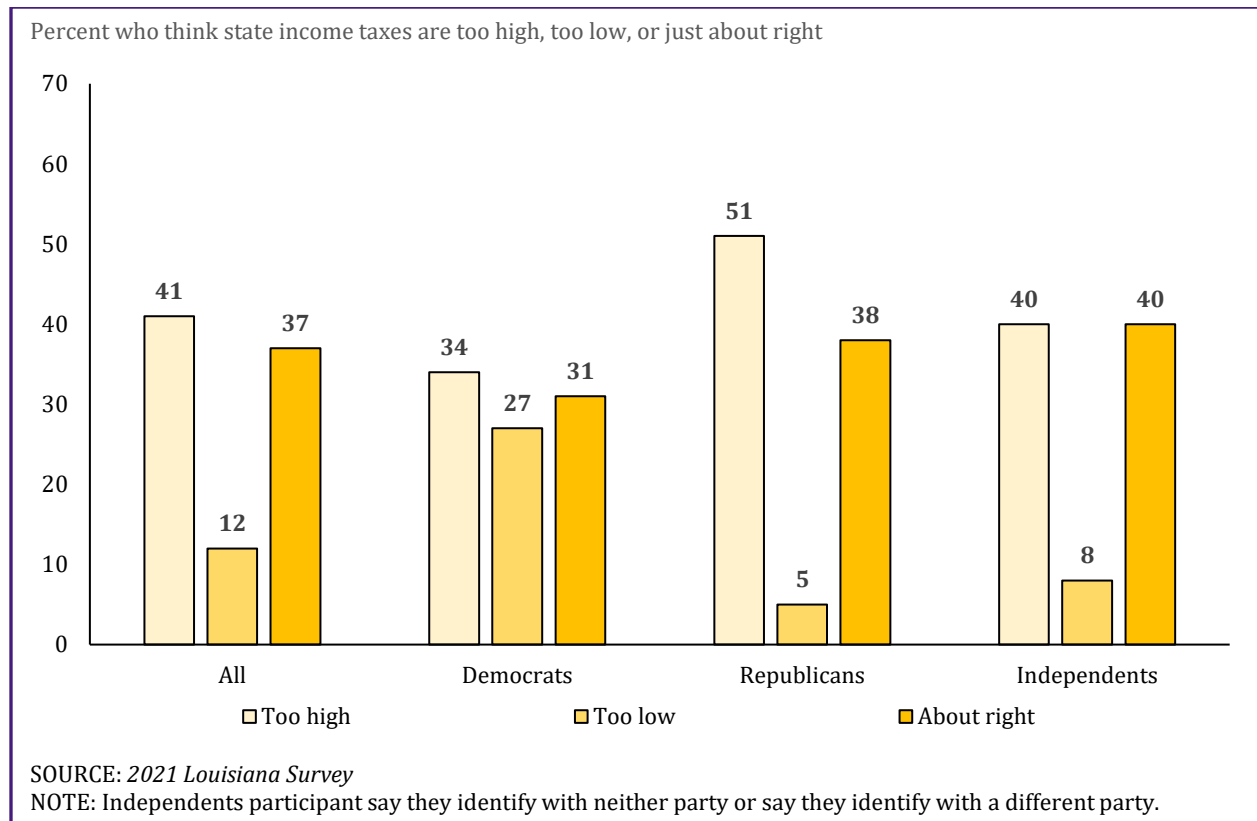
(41%) is about the same as the number who say it is about right (37%); the difference is within the survey's margin of error.

Republicans (51%) lean toward saying the income tax is too high, but many say it is about right (38%). Democrats, as whole, do not lean in a particular direction. They split into similarly sized groups who say the income tax is too high (34%), too low (27%), and about right (31%). Like Republicans, few independents think the income tax is too low (8%). But, unlike Republicans, they split evenly between saying it is too high (40%) and saying it is about right (40%).

**Figure 1: Majority of Louisianans think state sales tax is too high**



**Figure 2: Fewer Louisiana residents believe state income tax is too high**



## Most think they already pay their fair share of state taxes

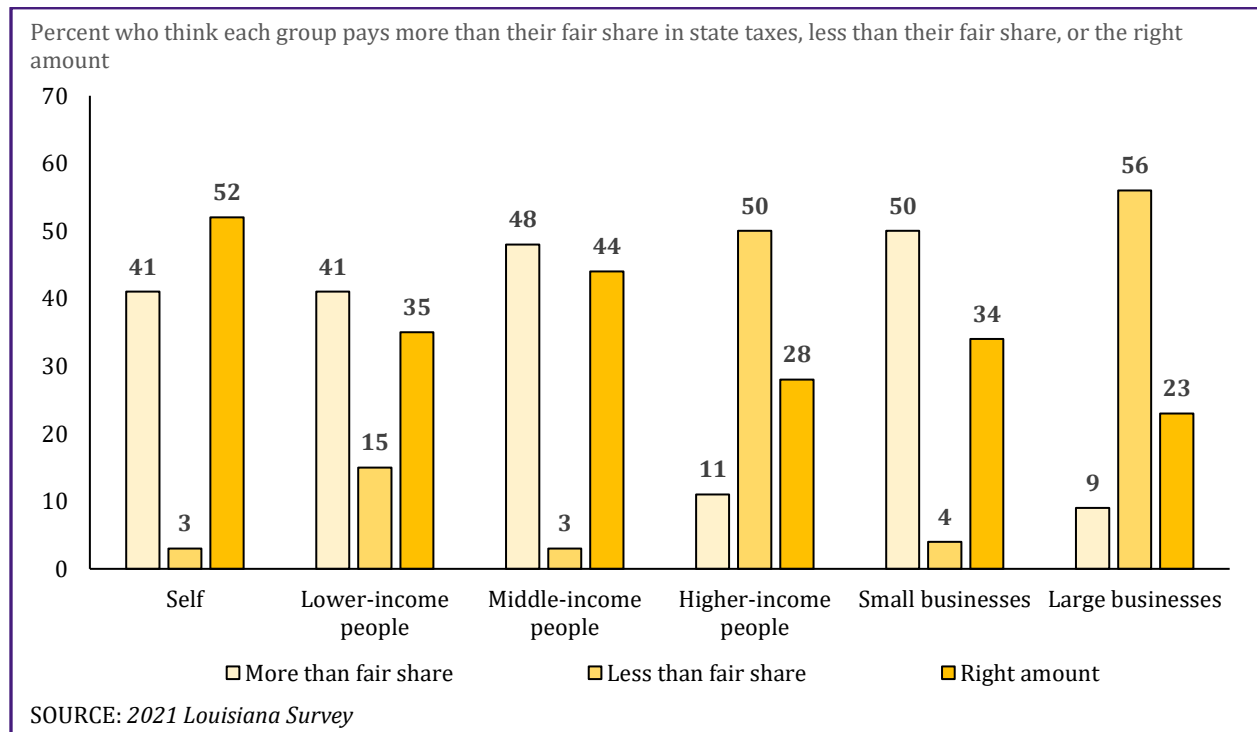
Approximately half (52%) of Louisiana residents say they pay about the right amount in state taxes, but many others (41%) say they are paying more than their fair share (Figure 3). Very few (3%) say they pay less than their fair share in state taxes.

The survey also includes questions asking participants about the state tax burdens of lower-income, middle-income, and upper-income people, as well as small and large businesses. Pluralities say lower-income people (41%) and middle-income people (48%) pay *more* than their fair share of state taxes.

In contrast, half (50%) of Louisiana residents say that upper-income people pay *less* than their fair share.

Louisianans have very different views of the tax burdens that small and large businesses bear. Half (50%) of Louisiana residents say small businesses pay *more* than their fair share of state taxes. Even more (56%) say large businesses pay *less* than their fair share.

**Figure 3: Pluralities say lower- and middle-income people pay more than their fair share and higher-income pay less than their fair share**



## **Most state residents do not support spending cuts or tax increases for six major policy areas, except elementary and secondary education**

The 2021 *Louisiana Survey* includes questions asking participants whether they want to see government spending increased, decreased, or kept the same in six specific policy areas: elementary and secondary education; higher education; health care; roads, bridges, and highways; prisons and incarceration; and welfare, food stamps and other public assistance programs.

The public has little desire for budget cuts to any of these policy areas. In fact, large majorities want more government spending for elementary and secondary education as well as for transportation infrastructure like roads, bridges, and highways (Figure 4). In two other policy areas – higher education and health care – pluralities constituting approximately half the population want more spending. Even in the final two policy areas, support for spending cuts lags behind support for maintaining current spending levels. Support for spending cuts does not

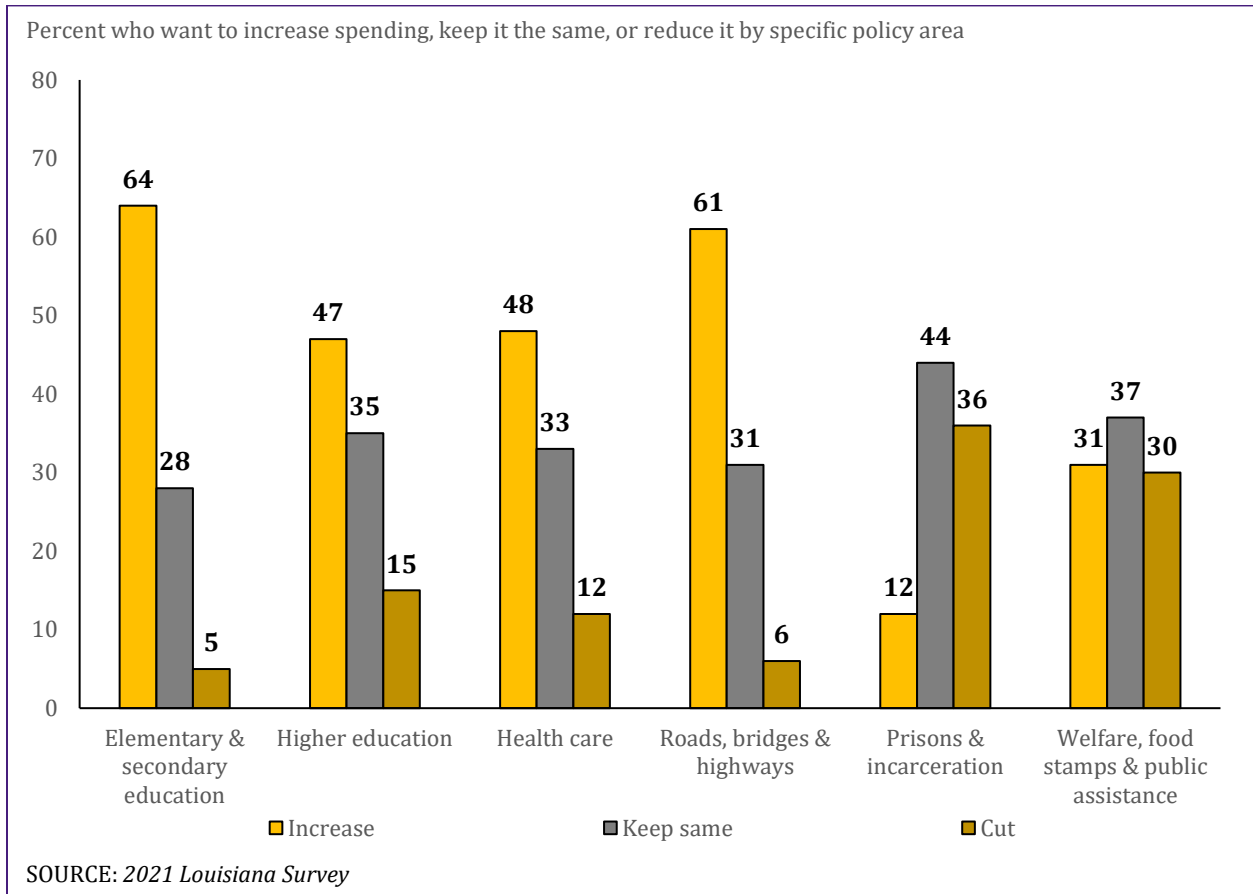
exceed 36% of the adult population in any of these six policy areas, and it falls well below 20% in most cases.

However, opposition to spending cuts is not the same as support for higher taxes to fund these areas. To capture the tradeoff between spending and taxes, when participants answered that they preferred to see spending increased or kept at current levels for a particular policy area, the survey followed up with a question asking whether they support raising taxes for government spending in that area.

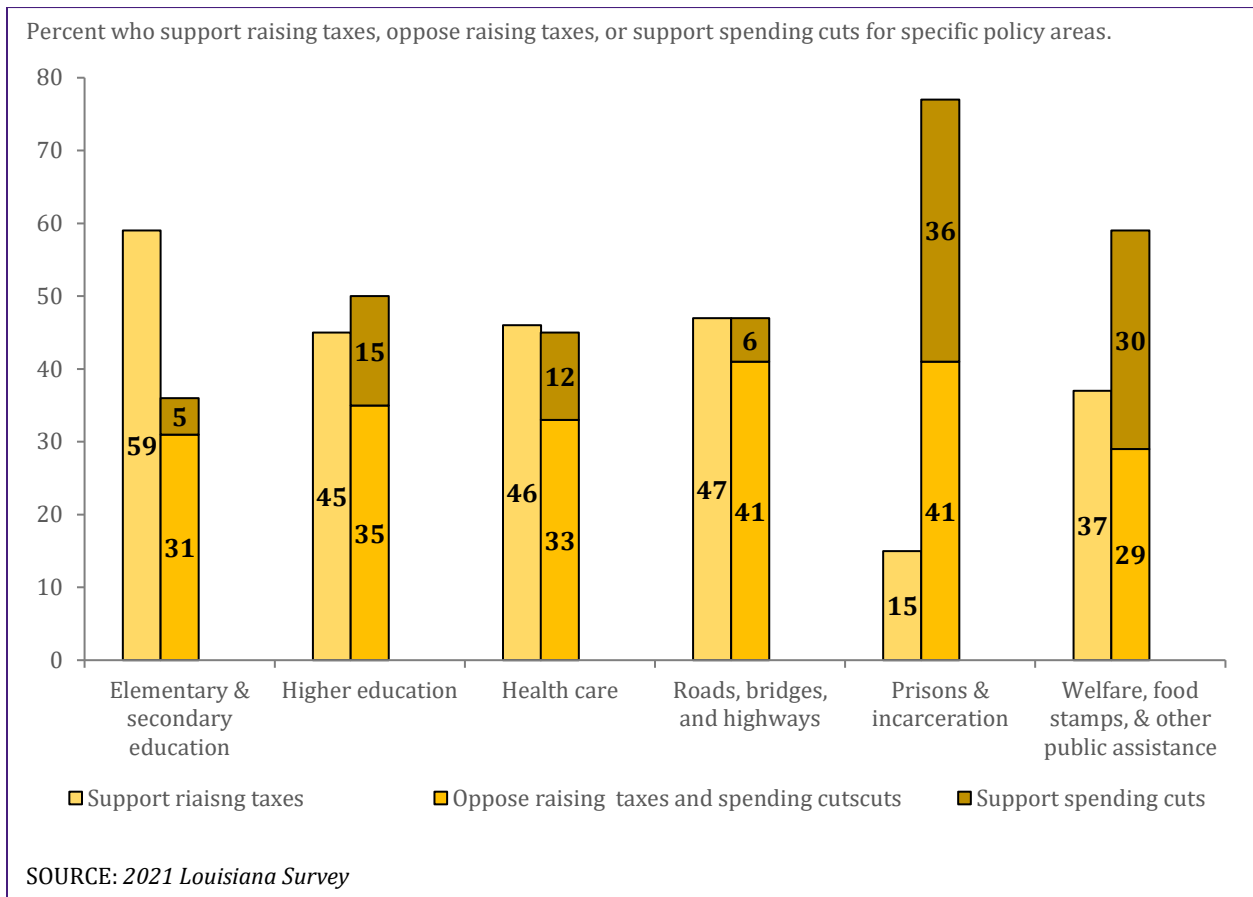
Figure 5 shows the results when comparing those who support raising taxes for spending in a policy area to those who say *either* they oppose raising taxes *or* they support cutting spending in that area. In only one case – elementary and secondary education – does a majority favor raising taxes. In the next three areas shown in the figure, about the same number of people support raising taxes as oppose raising taxes or support spending cuts. In the final two policy domains, those who oppose more spending or oppose more taxes vastly outnumber those who favor more taxes for spending.



**Figure 4: Majorities want more spending for elementary and secondary education and transportation infrastructure**



**Figure 5: Majority support higher taxes only for elementary and secondary education**



## Support for higher education funding drops since 2018, but support for welfare spending grows

There are a few notable trends in spending and tax preferences since 2018, when the *Louisiana Survey* last included these questions (Table 1). Most policy areas saw little change in fiscal attitudes over the past three years, but two exceptions stand out. First, there has been a marked drop in support for more spending on higher

education by 12 percentage-points. The shift away from support for funding higher education is also evident in tax attitudes (Table 2). Support for raising taxes to fund higher education fell 13 percentage-points over the past three years.

Second, there was a 13 percentage-point increase in support for more spending on welfare programs. The growth in support for this spending, however, does not appear to translate into more support for taxes to fund welfare.

**Table 1: Support for more spending on six policy areas in 2018 and 2021**

	2018	2021	Change
Elementary and secondary education	61	64	+3
Higher education	59	47	-12
Health care	45	48	+3
Roads, bridges, and highways	59	61	+2
Prisons & incarceration	10	12	+2
Welfare, food stamps, and other public assistance	18	31	+13

**Table 2: Support for more taxes for six policy areas in 2018 and 2021**

	2018	2021	Change
Elementary and secondary education	63	59	-4
Higher education	58	45	-13
Health care	50	46	-4
Roads, bridges, and highways	56	47	-9
Prisons & incarceration	19	15	-4
Welfare, food stamps, and other public assistance	32	37	+5

## **Most support a higher state tax on gasoline to fund infrastructure, but want focus on maintenance rather than expansion**

The 2021 *Louisiana Survey* includes two versions of a question to measure support for raising the state tax on gasoline. One version asks participants whether they support or oppose raising the gasoline tax “if the money is dedicated to improving highways, bridges, and other infrastructure?” The other version asks whether they support or oppose such an increase “if the tax allows the state to bring in more money from the federal government in Washington D.C. to spend on improving highways, bridges, and other infrastructure in the state?” We randomly assigned participants to answer one of these two versions.

In response to the first version, a majority (57%) favor raising the gasoline tax. Support is strong among Democrats (60%) and independents (62%), but lags among Republicans (46%).

Perhaps surprisingly, the second version, which aims to identify whether Louisiana residents’ opinions on raising the gasoline tax is shaped by the ability to leverage additional funding from the federal government, yield less support. In response to this version, opinion divides roughly evenly between support (49%) and opposition (47%).

The difference may be because this second version does not specifically tie the gasoline tax to spending for infrastructure. However, it is also possible that the drop in the support reflects antagonism toward federal spending.

Democratic support remains strong (63%) in this second version, but support among Republicans drops to (35%). Similarly, support among independents, who favor the tax when federal spending is not mentioned, drops to 49%.

The survey also asks whether Louisiana residents think it is more important for the state to focus on expanding the capacity of Louisiana’s transportation infrastructure by extending highways, widening roads and bridges, and building new roads and bridges, or to focus on maintaining existing infrastructure by repairing and preserving the roads and bridges the state already has.

Louisiana residents overwhelmingly favor maintenance of existing transportation infrastructure (67%) over expanding the capacity of the state’s transportation infrastructure (29%). Importantly, there are few demographic differences in priority. Even Democrats, Republicans, and independents lean in the same direction by similar amounts. The only noticeable difference in opinion is that residents of the metropolitan Baton Rouge area are more supportive of expanding capacity, but even there most favor maintenance (60%) over expansion (37%).

## Survey Methodology

The analysis in this report is based on telephone interviews conducted among a statewide sample of 781 adults (18 years of age or older) living in Louisiana. The survey was conducted by interviewers at Louisiana State University's Public Policy Research Lab. The sample includes 154 respondents interviewed via landline telephone and 627 respondents interviewed on a cellphone, including 476 who do not have a landline telephone.

Approximately four-fifths of the sample (82 percent) was stratified across parishes proportionally to their adult population ensuring geographic representation across the state. The remaining 18 percent of the sample was drawn statewide. For both the parish and statewide samples, the design of the landline samples ensures representation of both listed and unlisted numbers by use of random digit dialing. Similarly, the cell phone samples are randomly drawn from known, available phone number banks dedicated to wireless service. Both samples, landline and cellphone, were provided by Marketing Systems Group.

The combined landline and cell phone sample is weighted using an iterative procedure that matches race, education, household income, gender, and age to known profiles for the adult population of Louisiana found in the Census Bureau's American Community Survey 2019 one-year estimates. Weighting cannot eliminate every source of nonresponse bias. However, proper administration of random sampling combined with accepted weighting techniques has a strong record of yielding unbiased results.

The sample has an overall margin of error of +/- 6.4 percentage points. The margin of error includes adjustment due to the weighting procedure. The design effect due to weighting is 1.4 percentage points; that is, the margin of error is 1.4 percentage points larger than it would be for a simple random sample of this size without weighting.

In addition to sampling error, as accounted for through the margin of error, readers should recognize that question wording and practical difficulties in conducting surveys can introduce error or bias into the findings of opinion polls. As often as possible, the *Louisiana Survey* follows the wording of relevant questions repeatedly used by reputable public opinion research institutions and projects, such as the Pew Research Center, Gallup Inc., and the American National Election Studies.

Interviews for this survey were conducted from January 4 to March 1, 2021. However, 80% of interviews occurred from February 1 to March 1, 2021.

The *2021 Louisiana Survey* has a response rate of four percent. This response rate is the percentage of eligible residential households or personal cell phones in the sample for which an interview is completed. The rate is calculated using the American Association for Public Opinion Research's method for Response Rate 3 as published in their Standard Definitions. Response rates for

telephones have been on decline for several decades and frequently fall in the single digits even among the very best survey research organizations.

Louisiana State University's Public Policy Research Lab, a division of the Reilly Center for Media & Public Affairs, designed the survey questionnaire and sampling strategy, computed the survey weights, and conducted all statistical analysis.

## Question Wording and Toplines

Unless otherwise indicated, results are for the total sample. Percentages may not sum to 100 due to rounding.

### Q7-Q18 INTRO.

Now, I'm going to read you some different areas where Louisiana spends tax dollars. As I read each one, tell me if you would like to see state spending in this area increased, decreased, or kept the same. **[ORDER OF SIX POLICY AREAS RANDOMIZED.]**

#### Q7.

What about spending for elementary and secondary education? Should this be increased, decreased, or kept the same?

Increased.....	64
Decreased.....	5
Kept about the same.....	28
Don't know/Refused [VOLUNTEERED].....	3

#### Q8A. [ASKED IF Q7 IS 'Increased']

Keeping in mind that, because the state faces a budget shortfall, increasing spending above current levels could require higher taxes, would you support or oppose raising taxes in order to increase spending for elementary and secondary education?

Support .....	76
Oppose.....	21
Don't know/Refused [VOL.] .....	3

#### Q8B. [ASKED IF Q7 IS 'Kept about the same']

Keeping in mind that, because the state faces a budget shortfall, keeping spending at current levels could require higher taxes, would you support or oppose raising taxes in order to keep spending for elementary and secondary education at this level?

Support .....	36
Oppose.....	41
Don't know/Refused [VOL.] .....	4

#### Q9.

What about spending for higher education? Should this be increased, decreased, or kept the same?

Increased.....	47
Decreased.....	15
Kept about the same.....	35
Don't know/Refused [VOL.] .....	3

**Q10A. [ASKED IF Q9 IS ‘Increased’]**

Keeping in mind that, because the state faces a budget shortfall, increasing spending above current levels could require higher taxes, would you support or oppose raising taxes in order to increase spending for higher education?

Support ..... 75  
Oppose..... 23  
Don’t know/Refused [VOL.] ..... 2

**Q10B. [ASKED IF Q9 IS ‘Kept about the same’]**

Keeping in mind that, because the state faces a budget shortfall, keeping spending at current levels could require higher taxes, would you support or oppose raising taxes in order to keep spending for higher education at this level?

Support ..... 27  
Oppose..... 69  
Don’t know/Refused [VOL.] ..... 4

**Q11.**

What about spending for health care? Should this be increased, decreased, or kept the same?

Increased..... 48  
Decreased..... 12  
Kept about the same..... 33  
Don’t know/Refused [VOL.] ..... 6

**Q12A. [ASKED IF Q11 IS ‘Increased’]**

Keeping in mind that, because the state faces a budget shortfall, increasing spending above current levels could require higher taxes, would you support or oppose raising taxes in order to increase spending for health care?

Support ..... 71  
Oppose..... 25  
Don’t know/Refused [VOL.] ..... 4

**Q12B. [ASKED IF Q11 IS ‘Kept about the same’]**

Keeping in mind that, because the state faces a budget shortfall, keeping spending at current levels could require higher taxes, would you support or oppose raising taxes in order to keep spending for health care at this level?

Support ..... 33  
Oppose..... 64  
Don’t know/Refused [VOL.] ..... 3



**Q13.**

What about spending for roads, bridges and highways? Should this be increased, decreased, or kept the same?

Increased.....	61
Decreased.....	6
Kept about the same.....	31
Don't know/Refused [VOL.] .....	2

**Q14A. [ASKED IF Q13 IS 'Increased']**

Keeping in mind that, because the state faces a budget shortfall, increasing spending above current levels could require higher taxes, would you support or oppose raising taxes in order to increase spending for roads, bridges and highways?

Support .....	64
Oppose.....	34
Don't know/Refused [VOL.] .....	3

**Q14B. [ASKED IF Q13 IS 'Kept about the same']**

Keeping in mind that, because the state faces a budget shortfall, keeping spending at current levels could require higher taxes, would you support or oppose raising taxes in order to keep spending for roads, bridges and highways at this level?

Support .....	27
Oppose.....	68
Don't know/Refused [VOL.] .....	5

**Q15.**

What about spending for prisons and incarceration? Should this be increased, decreased, or kept the same?

Increased.....	12
Decreased.....	36
Kept about the same.....	44
Don't know/Refused [VOL.] .....	7

**Q16A. [ASKED IF Q15 IS 'Increased']**

Keeping in mind that, because the state faces a budget shortfall, increasing spending above current levels could require higher taxes, would you support or oppose raising taxes in order to increase spending for prisons and incarceration?

Support .....	54
Oppose.....	45
Don't know/Refused [VOL.] .....	2

**Q16B. [ASKED IF Q15 IS ‘Kept about the same’]**

Keeping in mind that, because the state faces a budget shortfall, keeping spending at current levels could require higher taxes, would you support or oppose raising taxes in order to keep spending for prisons and incarceration at this level?

Support .....	18
Oppose.....	78
Don’t know/Refused [VOL.] .....	4

**Q17.**

What about spending for welfare, food stamps and other public assistance programs? Should this be increased, decreased, or kept the same?

Increased.....	31
Decreased.....	30
Kept about the same.....	37
Don’t know/Refused [VOL.] .....	3

**Q18A. [ASKED IF Q17 IS ‘Increased’]**

Keeping in mind that, because the state faces a budget shortfall, increasing spending above current levels could require higher taxes, would you support or oppose raising taxes in order to increase spending for welfare, food stamps and other public assistance programs?

Support .....	74
Oppose.....	24
Don’t know/Refused [VOL.] .....	2

**Q18B. [ASKED IF Q17 IS ‘Kept about the same’]**

Keeping in mind that, because the state faces a budget shortfall, keeping spending at current levels could require higher taxes, would you support or oppose raising taxes in order to keep spending for welfare, food stamps and other public assistance programs at this level?

Support .....	37
Oppose.....	60
Don’t know/Refused [VOL.] .....	3

**Q19.**

Would you say that state income taxes on individuals and households are too high, too low, or just about right?

Too high.....	41
Too low .....	12
Just about right .....	37
Don’t know/Refused [VOL.] .....	10

**Q20.**

Would you say that state sales tax is too high, too low, or just about right?

Too high.....	54
Too low .....	2
Just about right.....	40
Don't know/Refused [VOL.] .....	4

**Q21.**

Now, thinking about the taxes you and your household pay to the state of Louisiana, do you think you're paying more than your fair share, less than your fair share, or about the right amount?

More than your fair share .....	41
Less than your fair share .....	3
About the right amount.....	52
Don't know/Refused [VOL.] .....	4

**[ORDER OF Q22 THROUGH Q26 RANDOMIZED]**

**Q22.**

How about lower-income people, are they paying more than their fair share of state taxes, less than their fair share, or about the right amount?

More than their fair share .....	41
Less than their fair share.....	15
About the right amount.....	35
Don't know/Refused [VOL.] .....	9

**Q23.**

How about middle-income people, are they paying more than their fair share of state taxes, less than their fair share, or about the right amount?

More than their fair share .....	48
Less than their fair share.....	3
About the right amount.....	44
Don't know/Refused [VOL.] .....	5

**Q24.**

How about upper-income people, are they paying more than their fair share of state taxes, less than their fair share, or about the right amount?

More than their fair share .....	11
Less than their fair share.....	50
About the right amount.....	28
Don't know/Refused [VOL.] .....	11

**Q25.**

How about small businesses, are they paying more than their fair share of state taxes, less than their fair share, or about the right amount?

More than their fair share .....	50
Less than their fair share.....	4
About the right amount.....	34
Don't know/Refused [VOL.] .....	13

**Q26.**

How about large businesses, are they paying more than their fair share of state taxes, less than their fair share, or about the right amount?

More than their fair share .....	9
Less than their fair share.....	56
About the right amount.....	23
Don't know/Refused [VOL.] .....	13

**Q27A. [PARTICIPANTS RANDOMLY ASSIGNED TO EITHER Q27A OR Q27B]**

Do you support or oppose increasing the state tax on gasoline if the money is dedicated to improving highways, bridges, and other infrastructure?

Support .....	57
Oppose .....	41
Don't know/Refused [VOL.] .....	3

**Q27B. [PARTICIPANTS RANDOMLY ASSIGNED TO EITHER Q27A OR Q27B]**

Do you support or oppose increasing the state tax on gasoline if the tax allows the state to bring in more money from the federal government in Washington D.C. to spend on improving highways, bridges, and other infrastructure in the state?

Support .....	49
Oppose .....	47
Don't know/Refused [VOL.] .....	4

**Q28.**

Some people want to focus on expanding the capacity of Louisiana's transportation infrastructure by extending highways, widening roads and bridges, and building new roads and bridges. Other people want to focus on maintaining existing infrastructure by repairing and preserving the roads and bridges we already have. Which do you think is more important?

Expanding the capacity of infrastructure ...	29
Maintaining existing infrastructure .....	67
Don't know/Refused [VOL.] .....	4