

**Subject:** Reminder: Special Invitation - Preview Rich States, Poor States Economic Outlook Rankings for 2022  
**Date:** Thursday, April 14, 2022 at 6:18:14 AM Mountain Daylight Time  
**From:** Jonathan Williams [REDACTED]  
**To:** jdougall@utah.gov <jdougall@utah.gov>

An invitation from the Center for State Fiscal Reform

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CENTER FOR STATE FISCAL REFORM

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Legislative  
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## An invitation from the Center for State Fiscal Reform

Friends,

As Tax Day is just around the corner on April 18th this year, I hope you will join us later this morning for the official release of the Rich States, Poor States: ALEC-Laffer State Competitiveness Index 15th edition rankings.

We will be hosting a preview call [today at 11:00am ET](#), featuring Dr. Arthur Laffer and Stephen Moore. If you would like to participate, [please register here](#).

If you plan to write something or give a presentation on the new edition and would like to receive an embargoed copy of this year's rankings, please let me know. We will officially release the new rankings on Monday, April 18th. You won't want to miss this sneak preview of how your state ranks!



**Register Today!**

All the best,

Jonathan Williams  
Chief Economist  
Executive Vice President of Policy  
American Legislative Exchange Council  
[REDACTED]

Twitter: [@taxeconomist](#)

Direct: [REDACTED]

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**Subject:** New Today in National Review: Utah, Low Taxes, and the Rewards of Economic Freedom  
**Date:** Wednesday, January 26, 2022 at 7:46:02 PM Mountain Standard Time  
**From:** Jonathan Williams [REDACTED]  
**To:** Jonathan Williams [REDACTED]  
**Attachments:** Utah's Economic Success\_ Low Taxes, High Freedom \_ National Review.pdf

Utah friends,

During nearly each and every [Rich States Poor States](#) event – and I’ve spoken at more than 1,000 over the past 14 years across all 50 states – at least one attendee will ask how Utah has maintained the top economic outlook ranking in each year of the publication. I attempt to answer that question in my latest column for *National Review* today. I thought you might enjoy reading it: <https://www.nationalreview.com/2022/01/utah-low-taxes-and-the-rewards-of-economic-freedom/> and attached.

Please keep in touch and let me know whenever ALEC can be helpful. More importantly, keep up the important policy work that maintains your status at #1! More than a few states are looking at policy changes that seek to match Utah’s success.

All the best,

Jonathan Williams  
Chief Economist  
Executive Vice President of Policy  
American Legislative Exchange Council  
Twitter: [@taxeconomist](#)  
Cell: [REDACTED]

**Upcoming Meetings:**

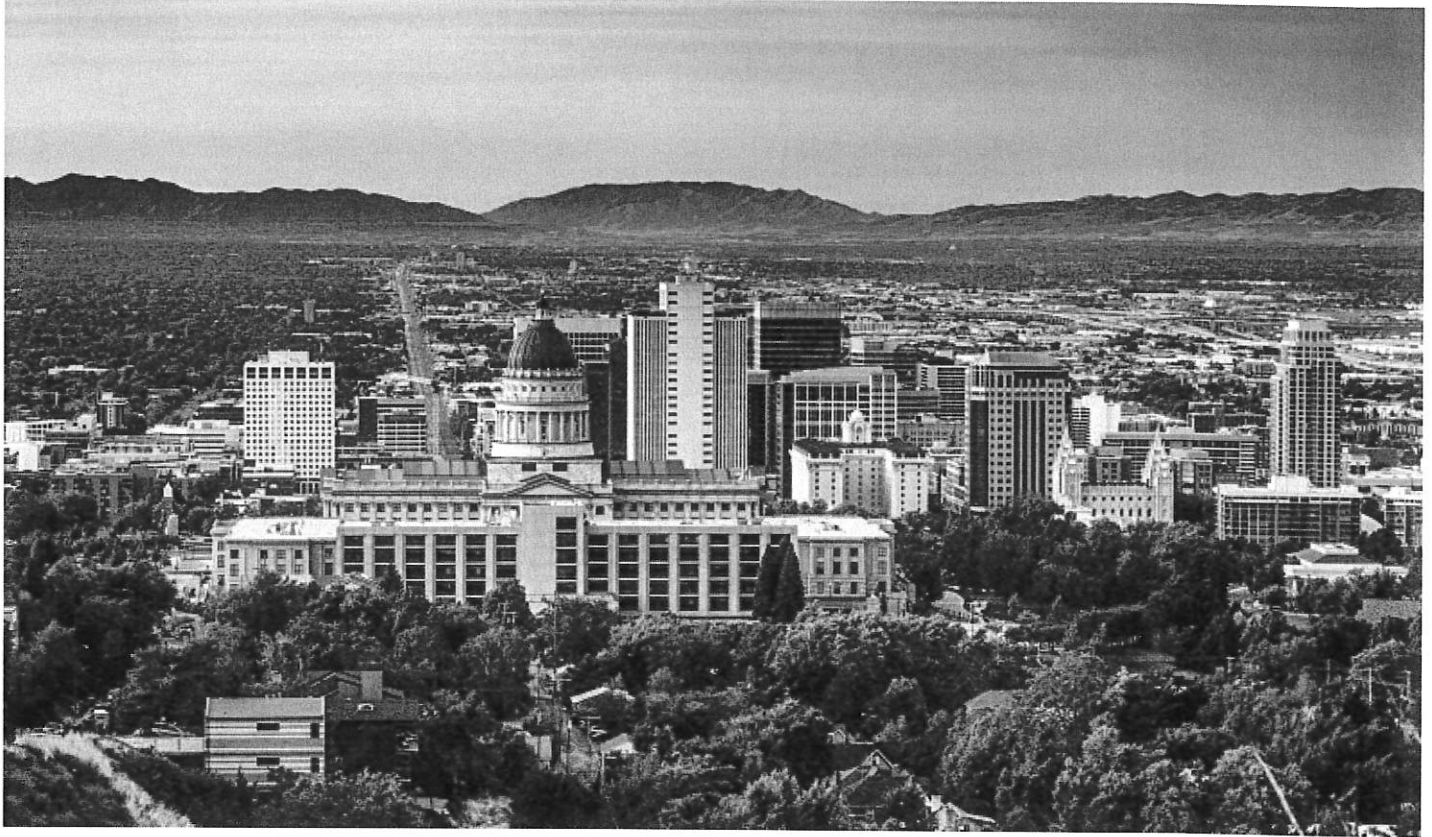
2022 Annual Meeting – July 27 – July 29 – Atlanta, GA

2022 States and Nation Policy Summit – November 30 – December 2 – Washington, D.C.

NATIONAL REVIEW | NR PLUS | FISCAL POLICY

# Utah, Low Taxes, and the Rewards of Economic Freedom

By JONATHAN WILLIAMS | January 26, 2022 6:30 AM



Skyline of Salt Lake City, Utah (Sean Pavone/iStock/Getty Images)

In all 14 editions of ALEC's 'Rich States, Poor States' report, Utah has earned the top economic outlook ranking.

NRPLUS  
MEMBER  
ARTICLE

FOR the past 14 years, I've had the privilege of authoring the annual ALEC publication, *Rich States, Poor States: ALEC-Laffer State Economic Competitiveness Index*, alongside economists Arthur Laffer and Stephen Moore. In each edition of our report, we rank the economic outlook of states, measuring their relative economic competitiveness based on 15 influential policy areas, such as taxes, regulations, and labor policies.

Why do we choose these 15? First, it's because we know, based on the research, that they matter for economic growth. Secondly, and importantly for state-policy discussions, the variables we pick are things that state legislators directly control.

Incredibly, in each edition of our study, Utah has earned our top economic outlook ranking. These rankings are far more than theoretical. The state-by-state unemployment rates showcase a stark difference in policy landscapes and effectiveness in managing the past two years of pandemic responses.

For instance, the states with the lowest unemployment rates as of November 2021 were states with governors who worked to minimize government involvement, such as Nebraska (1.8 percent), Utah (2.1 percent) and Oklahoma (2.5 percent). States with the highest unemployment rates such as New York and New Jersey (tied at 6.6 percent), Nevada (6.8 percent) and California (6.9 percent), were states that took a much heavier-handed approach to pandemic related policies.

Moreover, the U.S. Census Bureau report on state-by-state population changes revealed that Utah was the fastest growing state in America since the census of 2010, with a staggering growth rate of 18.4 percent over the decade. Americans are voting with their feet and moving to states such as Utah that value lower tax burdens and more economic freedom.

As I travel across the 50 states and give presentations to legislators, the business community and taxpayer groups, inevitably the question will be asked: How has Utah been able to hold the top spot for 14 consecutive years?

The answer is really twofold. Major free-market and pro-taxpayer policy reforms in recent years have been essential to the success of Utah. Additionally, the continued commitment by leading policymakers to study Utah's economic

resume and stay ahead of the curve has also been crucial to Utah's longstanding success.

Utah Senate president and 2021 ALEC national chairman Stuart Adams said, "Ranking as the most competitive state in the nation this many years in a row does not just happen by chance. Years of planning and preparation placed our state in a strong position to recover and succeed even in tough years like 2020." Senator Adams is absolutely correct.

Just a few of Utah's many impressive policy achievements include public pension reforms for government workers that began to address unfunded liabilities, the "Truth in Taxation" law that has added needed transparency and accountability to property taxes, and the "Financial Ready Utah" package of legislation that analyzes federal funds and works to protect Utah taxpayers from many of the risks attached to the "free lunch" promised by Washington.

While these reforms have worked to keep Utah at the top in the *Rich States, Poor States* economic outlook rankings, other states are also making impressive strides. For instance, Florida, a state without a personal income tax, now ranks second best in economic outlook.

North Carolina has dramatically improved and now has the fifth-best outlook, after passing comprehensive tax reform throughout the last decade, a process that continues. In recent weeks, North Carolina just passed significant new tax relief that will further reduce individual income tax rates, provide enhanced school choice for families, and completely eliminate the corporate income tax over a number of years.

Policymakers in Arizona approved a historic state budget that includes a net tax cut of \$1.9 billion, reduces personal income tax rates to a flat 2.5 percent for most Arizonans, and caps the rate paid by high earners at 4.5 percent. Given

these free-market changes happening in other states, will Utah be able to stay ahead?

While Utah's personal income tax is relatively low and has a single rate of 4.95 percent — thanks to previous reforms — the state is in a region (broadly defined) that is extremely competitive in this key variable. Wyoming, Nevada, Texas, Washington, and South Dakota all avoid personal income taxes. Recently, Colorado governor Jared Polis, a Democrat, indicated his support for eliminating Colorado's income tax as a way to enhance economic growth.

All taxes matter for economic competitiveness. However, based on our research, income taxes matter the most. When it comes to state income tax rates, Utah could certainly help ensure it stays ahead of the curve with smart income tax relief ideas, which is even more important given the challenging economic headwinds coming from the federal level in Washington, D.C.



**Subject:** Congratulations to Utah for 14 Consecutive Years at #1 in Economic Outlook

**Date:** Wednesday, May 12, 2021 at 9:20:20 PM Mountain Daylight Time

**From:** Jonathan Williams [REDACTED]

**To:** Jonathan Williams [REDACTED]

Utah friends,

Congratulations! Now for the 14th consecutive year, our annual *Rich States, Poor States: ALEC-Laffer State Economic Competitiveness Index* rankings awarded Utah with the top Economic Outlook in America. I know you have probably seen the news already, but I wanted to make sure to send you the link to our report so you can share it with your colleagues and friends: <https://www.richstatespoorstates.org/>

We all know staying at #1 in the years ahead will take continued dedication to free-market policies – and there will certainly be hard work ahead for Utah policymakers. However, Utah's positive innovation with policies like Truth in Taxation, pension reform, a flat rate income tax and Financial Ready Utah continue to provide incredible policy models for states across America.

I look forward to being back in Salt Lake City for our ALEC Annual Meeting this summer (July 28-30), as we celebrate Utah and our 2021 ALEC National Chairman, Senate President Stuart Adams. I hope you will be able to join us! <https://www.alec.org/meeting/48th-alec-annual-meeting/>

As always, please keep in touch and let me know whenever I can be helpful to you.

All the best,

Jonathan Williams  
Chief Economist  
Executive Vice President of Policy  
American Legislative Exchange Council  
Twitter: [@taxeconomist](https://twitter.com/taxeconomist)  
Cell: [REDACTED]

**Upcoming ALEC Meetings:**

2021 Annual Meeting – July 28-30, 2021 – Salt Lake City, Utah

2021 States & Nation Policy Summit – December 1-3, 2021 – San Diego, California

**Subject:** Kansas Adopts Truth in Taxation, Based on Utah's Success

**Date:** Tuesday, April 13, 2021 at 10:08:09 AM Mountain Daylight Time

**From:** Jonathan Williams [REDACTED]

**To:** Jonathan Williams [REDACTED]

Utah friends,

I thought you might like to know about the great news from Kansas, where lawmakers are following in the footsteps of Utah's decades of success. [As I detailed in our recent article](#), after passing in the Kansas House and Senate by overwhelming, bipartisan margins, Governor Laura Kelly, a Democrat, [signed into law the "Truth in Taxation"](#) property tax reform. Hardworking taxpayers in Kansas have achieved a major victory and can expect to enjoy lower property taxes and a more honest discussion around property tax burdens in the future.

Meanwhile, Nebraska lawmakers are working on their own version of Truth in Taxation this session. Stay tuned for more on that.

If you would like to learn more about the Kansas and Nebraska efforts, please do not hesitate to reach out. Additionally, if you have success stories around your experience with Truth in Taxation that you feel would be helpful to lawmakers in other states, please let me know. Based on your success in Utah, and our ALEC model policy, I think we will see states continue to pursue this commonsense reform.

All the best,

Jonathan Williams  
Chief Economist  
Executive Vice President of Policy  
American Legislative Exchange Council  
[REDACTED]

Twitter: [@taxeconomist](#)

Direct: [REDACTED]

Cell: 2 [REDACTED]

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**Subject:** Congratulations to Utah for 13 Consecutive Years at #1 in Economic Outlook

**Date:** Tuesday, August 25, 2020 at 12:19:06 PM Mountain Daylight Time

**From:** Jonathan Williams [REDACTED]

**To:** Jonathan Williams [REDACTED]

Utah friends,

Congratulations! For the 13th consecutive year, our annual *Rich States, Poor States* economic competitiveness rankings have placed Utah at #1 for Economic Outlook. I know you have probably seen the news already, but I wanted to make sure to send you the link to our report so you can share it with your colleagues and friends:

<https://www.richstatespoorstates.org/>

C-SPAN TV covered our press conference announcing the new findings with Dr. Arthur Laffer and Steve Moore. You can view it here: <https://www.c-span.org/video/?474680-1/rich-states-poor-states-report>

In case you missed it, Senate President Adams and I had a column in the *Deseret News* last week discussing Utah's economic preparedness and resilience <https://www.richstatespoorstates.org/article/op-ed-this-year-has-proven-utahs-economic-preparedness-and-resilience/> It was great to see the new jobs numbers from the US Department of Labor reveal that Utah has the lowest unemployment rate of any state in America!

New today: I wrote a national summary of our findings for *Issues & Insights*:

<https://issuesinsights.com/2020/08/25/which-states-are-poised-for-economic-recovery-after-covid-19/>

We all know staying at #1 in the years to come will take continued dedication to free-market policies – and there will certainly be hard work ahead for policymakers. However, with all of the bad news of 2020, I think it is important to take time to focus on the positive stories out there. Utah's positive innovation through policies like Truth in Taxation, pension reform and Financial Ready Utah makes your state a successful model for America.

As always, please keep in touch and let me know whenever I can be helpful to you.

All the best,

Jonathan Williams  
Chief Economist  
Executive Vice President of Policy  
American Legislative Exchange Council  
[REDACTED]

Twitter: [@taxeconomist](https://twitter.com/taxeconomist)

Direct: [REDACTED]

Cell: [REDACTED]

Upcoming ALEC Meetings:

2020 States & Nation Policy Summit – December 2-4, 2020 – Washington, DC

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**Subject:** Addressing a Potential Federal Bailout of the States

**Date:** Thursday, May 7, 2020 at 7:24:00 AM Mountain Daylight Time

**From:** Jonathan Williams [REDACTED]

**To:** Jonathan Williams [REDACTED]

Friends,

We just released a new letter for legislators and stakeholders to address the dangerous idea of a federal bailout of the states. It seems like ages ago, but I clearly remember the fight over the 2009 federal bailout of states, along with those infamous "shovel ready projects" during the Obama-era. Back then, Virginia Speaker Bill Howell and I led the ALEC effort to raise awareness on that shortsighted policy, which harmed federalism -- and added costly federal strings, like "maintenance of effort" requirements to state budgets. Before the passage of the ARRA, the national debt was "only" \$10 trillion. Now at \$24 trillion, and quickly rising, it is clear the idea of a federal bailout is even more unsustainable today.

- [Please consider signing our ALEC letter here](#)

For additional information, check out the podcast I recently recorded with *The Daily Signal* at The Heritage Foundation <https://www.dailysignal.com/2020/05/01/why-states-should-say-no-to-a-federal-bailout/> and our recent op-ed in *The Hill*: <https://thehill.com/opinion/finance/493673-states-should-say-no-thanks-to-a-federal-bailout>

If you would like to get involved with our effort, or if we can be helpful in your state, please let me know.

All the best,

Jonathan Williams  
Chief Economist  
Executive Vice President of Policy  
American Legislative Exchange Council  
Twitter: [@taxeconomist](#)  
Direct: [REDACTED]  
Cell: [REDACTED]

**Upcoming ALEC Meetings:**

2020 Annual Meeting – July 15-17, 2020 – Orlando, Florida

2020 States & Nation Policy Summit – December 2-4, 2020 – Washington, DC

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**Subject:** CEO Update: Warm Winter Wishes from San Diego

**Date:** Tuesday, December 21, 2021 at 4:19:50 PM Mountain Standard Time

**From:** Lisa B. Nelson [REDACTED]

**To:** jdougall@utah.gov <jdougall@utah.gov>

CEO Update: Warm Winter Wishes from San Diego

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Friends,

For those of you who were with us, thank you for joining us at our recent States and Nation Policy Summit meeting in San Diego earlier this month. The resounding success of the meeting would not have been possible without our steadfast supporters – and what a successful meeting it was!

We heard from historical and political visionary [Newt Gingrich](#), Lieutenant Governor elect [Winsome Sears](#), and South Dakota Governor [Kristi Noem](#), who finished as the number one Governor in America in our just released report 2021 Laffer-ALEC Report on Economic Freedom; Grading America's 50 Governors. We were also able to hear from Oklahoma Governor [Kevin Stitt](#), Senator [Mike Lee](#), and former US Senator [Rick Santorum](#). You can get a taste of what the meeting was all about with [San Diego KUSI](#)'s story and on-the-scene reporting.

Our task forces continued to move forward on finding solutions to issues that are front and center in the states in 2022 and analyzed the takeaways and lessons from the recent developments across the country. We heard from speakers who are at the center of the renewed citizen engagement and energy at the county and local levels of government.

ALEC is truly the place where the timeliest issues are discussed, and solutions are created. You can [view the discussed model policy](#) from the meeting, and see those solutions at [ALEC.org](#). Our approved model policies ran the full spectrum of critical issues facing the country, including:

- [Protecting parental rights](#)
- [New and innovative community solar energy solutions](#)
- [Removing financial roadblocks in pharmacies for patients seeking care](#)

- And many more!

The solutions we developed together set the agenda for a productive 2022— and there's a lot of work to do. Our workshops saw robust discussions on national and local education, the current supply chain crisis with hands on learning opportunities at a tour of the Port of Los Angeles, welfare reform, content moderation, the housing crisis, collective bargaining/union reform and proactive measures that can help counter anti-Semitism and criminal activities targeting the Jewish community.

Our outreach to local communities and those in need continues. We heard from [Jose Ramos](#) of the Wounded Warrior Project and learned how we can connect veterans in your communities and towns, with resources that can help these heroes find jobs and support.

We're all grateful for the bounties of 2021 and can't wait to roll up our sleeves, get to work, and see what new heights we find in the coming year. I hope that you and your family have a restful and peaceful holiday season and I look forward to working with you New Year.

Your friend,



Lisa B. Nelson  
Chief Executive Officer  
American Legislative Exchange Council

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**Subject:** Happy Thanksgiving, From Us to You

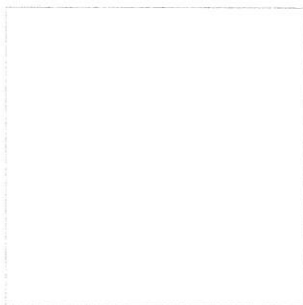
**Date:** Thursday, November 25, 2021 at 12:41:25 PM Mountain Standard Time

**From:** Lisa B. Nelson [REDACTED]

**To:** jdougall@utah.gov <jdougall@utah.gov>

Thank You

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ALEC Family,

2021 has been a banner year for ALEC, with triumphs like our Annual Meeting and upcoming [States and Nation Policy Summit](#) leaving us filled with gratitude. In such a memorable year it is easy to give thanks. It is my hope that each and every one of you found an opportunity to innovate, find solutions and even to come together in collaboration this year.

In this time of Thanksgiving, I'm thankful for the steadfast support of our ALEC family – our dedicated and enthusiastic legislative members, innovative private sector partners that come together time and time again to help ALEC be the best it can, and generous donors that make our work and collaboration possible.

I'm thankful for all you've done this year, and for all that we can achieve together in 2022. Because of you, our upcoming [2021 States and Nation Policy Summit](#) is set to be one of our most impactful meetings yet, building on [the success of our Annual Meeting from this summer](#). I'm thankful for those who have already registered and committed to spending time with us next week in San Diego, and hope that [more of you will join in](#).

I find myself thankful for the free-market innovations and partnerships which make the fantastical feats of modern life possible. Most of all, I find myself thankful for a nation that fosters and defends liberty, with limitless opportunity for her citizens.

From us to you, happy Thanksgiving.

Your friend,



Lisa B. Nelson  
Chief Executive Officer  
American Legislative Exchange Council

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**Subject:** CEO Update: Start your Session With ALEC

**Date:** Wednesday, September 1, 2021 at 1:38:30 PM Mountain Daylight Time

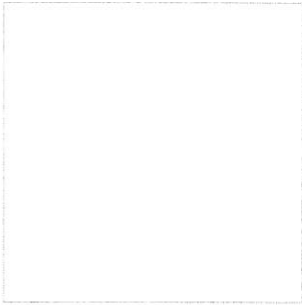
**From:** Lisa B. Nelson [REDACTED]

**To:** jdougall@utah.gov <jdougall@utah.gov>

*End of Summer, Start of Agenda*

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Members and partners,



The 48<sup>th</sup> ALEC Annual Meeting, held late last month, was one of the best meetings I've been to in my time as CEO. Over 1,600 attendees joined us in Salt Lake City to bring ideas and leave with solutions. There was more engagement, collaboration and deliberation than ever before, and each participant should be proud of the questions that were asked and the solutions that were found in Utah.

Now, we've all returned home, and it's that exciting time in late August where communities send their students back to school. Even though many state legislatures are out of session and our big conference has passed, ALEC is working hard to provide you with educational opportunities and resources to facilitate continuous improvement for state legislators and stakeholders.

With hundreds of amazing speakers, timely and relevant topics in workshops and trainings and enough networking and fellowship opportunities to make up for a year apart, the irreplaceable takeaways from Annual Meeting are still available.

Draft model policies were approved to generate opportunity for individuals and states. All model policies are available [on the ALEC website](#). Models that passed ranged from [deregulation in technology innovation](#) (based on a law in Arizona), [encouraging an energy efficient and cost-effective economy](#) (based on a law in Utah), [bettering international relations](#), [encouraging physician and medical school collaboration](#) to expand access to primary care services and [outlining best uses of federal ARPA funds](#) for state governments.

And at [ALECtv](#), you can find all of our plenary session speakers including:

- [Florida Governor Ron DeSantis](#)
- [Utah Governor Spencer Cox](#)
- [North Carolina Lieutenant Governor Mark Robinson](#)
- [The Honorable Jason Chaffetz](#)
- [Former Secretary Rick Perry](#)
- [Taiwanese Ambassador Hsiao Bi-khim](#)
- [Laffer-ALEC Governor Scorecard Panel](#)
- [Up-and-coming writer Rikki Schlott](#)

In addition to lunch sessions, we also held intimate conversations on today's most pressing issues over at our ALECtv studio. You can check out all of the videos from the 48<sup>th</sup> ALEC Annual Meeting [here](#).

The collaboration and fellowship that came out of the conference was one of a kind, and I've truly never seen such an impassioned, focused and determined group come through the ALEC Annual Meeting arches. I'd like to thank our National Chairman, Utah Senate President Stuart Adams for hosting us in his home state. It was so great to be together again.

Once you've caught up on all of our ALECtv programming from the meeting, the fun continues. ALEC policy experts are crisscrossing the country to provide insight and comparative policy analysis to legislators in every state. Since July, ALEC has been in South Dakota and Michigan. In the next month, we'll be in California and Maine to continue our policy briefings in the states.

If you need guidance on how a policy will create opportunity in your community, ALEC policy experts should be your first stop. Reserve your state briefing [here](#).

As this summer comes to a close and the states prepare for 2022, remember that ALEC is here as your ally in finding the best solutions for your people. In fact, registration for the 2021 ALEC States and Nation Policy Summit opened today – [join us in San Diego, CA December 1–3](#).

And as always, thank you for your support of the American Legislative Exchange Council. We look forward to seeing you soon.

Your friend,



Lisa B. Nelson  
Chief Executive Officer  
American Legislative Exchange Council

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**Subject:** Re: Jonathan Williams of American Legislative Exchange Council  
**Date:** Friday, June 28, 2019 at 10:03:07 PM Mountain Daylight Time  
**From:** John Dougall <jdougall@utah.gov>  
**To:** Brent Hall [REDACTED]  
**Attachments:** image001.jpg

Brent,

Thanks for your email. Here's a link to a 2009 Sales & Use Tax work group report:

<https://le.utah.gov/interim/2009/pdf/00000070.PDF>

I served on the work group during 2008. Taxing business inputs is a horrible tax policy, whether goods or services. It's effectively an export tax, results in tax pyramiding (less tax transparency), and places the government's thumb on the scales driving vertical integration of businesses. While I do agree that ideal sales tax policy should apply a tax rate to the sale of all final consumption, rarely do we see ideal tax policy implemented. Within the context of a business, we denoted final consumption as business expenditures that constitute employee compensation (according to the IRS).

Yes, ALEC is a 'conservative' group for legislators and generally advocates good principles.

When it comes to goods, the state has the issue of vendors separating out taxable sales versus nontaxable sales. Sometimes that complexity is too much for certain vendors (like grocery stores), so the purchasing business (such as a nonprofit) will apply to the Tax Commission for a sales tax rebate/refund.

Unlike income tax reform (of which I was the House sponsor), UT has no idea the size of the service-related sales tax base. My chief economist has done some modeling and provided some analysis to the legislature to help them understand the possible tax base. Also, during income tax reform, we did significant taxpayer analysis to identify those who were 'winners' versus 'losers' under tax reform. I don't think any of that analysis has been done for previously-proposed sales tax changes.

I concur with Williams comments. I've advised caution and consensus to ensure tax reform doesn't harm UT's economy and that any tax reform has 'staying power' and isn't subject to the whims of repeal by future legislatures or citizen referendums/initiatives.

Thanks for your thoughts and insights. And thanks for allowing me to share some on my insights.

-John D.

---

**From:** Brent Hall [REDACTED]  
**Date:** Wednesday, June 26, 2019 at 1:20 PM  
**To:** John Dougall <jdougall@utah.gov>  
**Subject:** Jonathan Williams of American Legislative Exchange Council

John, this document was sent to me by Utah Rep. Lowry Snow. He is seeking to learn how tax reform would impact people in real life. The underlines in the document are mine. The organization Mr. Williams belongs to appears to be legitimately conservative and anti-government growth. Mr. Williams points out that there should be no business-to-business sales tax. This would make sales tax on professional services very complex. If a CPA prepares a tax return for someone with a Schedule C business or a Schedule E rental, how does she separate her bill to charge sales tax on the personal portion of the fee and not on the business portion of the fee? How would the state audit that allocation? Sales tax on any services becomes a huge can of worms very

quickly. It would also drive services out of state.

I especially like Mr. Williams' comments that Utah should use "slow, measured efforts" to make any tax changes and that "Utah will need to keep spending growth under control."

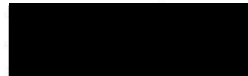
Thanks for listening. I would appreciate any input you would like to give on these issues.

Thank you, Brent

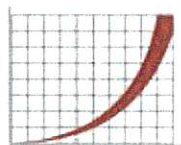
**Brent R. Hall, CPA**

Savage Esplin & Radmall, PC

20 North Main, Suite 402, St George, UT 84770



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### Jonathan Williams Remarks UBC Breakfast June 19, 2019

The Utah Business Coalition hosted a breakfast for legislators on June interim day to hear from Jonathan Williams, Chief Economist and Vice President for State Fiscal Reform at the American Legislative Exchange Council (ALEC). Mr. Williams shared his thoughts on tax reform efforts in Utah and across the nation.

Mr. Williams told the roughly 100 attendees, which included legislators and business leaders, that many states have been using the Tax Cuts and Jobs Act, passed by Congress in December of 2017, as a platform to cut taxes on the state level. For example, Iowa and Missouri enacted the largest tax cuts in their states' histories. Even Bernie Sander's home state of Vermont cut income taxes. Many states have been proactively enhancing their competitive position while conforming with the federal legislation.

He noted Utah has the envious position of being #1 for 12 years in a row in the Rich States, Poor States Economic Outlook rankings, but that also means other states are working hard to catch up to and surpass Utah. One of the great policies that has kept Utah in the front of the pack is its Truth In Taxation laws regarding property taxes, which the Utah Taxpayers Association and State Tax Commission jointly created legislatively in 1985. The accountability and transparency of that system puts the state in a much better position than those states that sneakily raise property taxes year after year. Utah's effort to move to a single, flat income tax rate more than a decade ago was a key effort in making Utah a leader.

Utah's pension reform efforts have also helped Utah avoid what Mr. Williams sees as the "major existential threat" to states in the future. Ballooning pension liabilities and declining funding ratios continue to be a problem even with the decade long rally in equity markets. He said those issues are going to cause major tax increases for those states at some point. Many states have continued to kick the can down the road with the benefit of the equity rally, but another recession will drive even more states to react in crisis mode when they can no longer avoid the problem. Utah's efforts several years ago to make needed changes to its pension system has made it a leader in the nation and an example other states should follow.

Mr. Williams said Utah has always acted with prudence. Slow, measured efforts have steered the state in the right way on spending and taxation. Observing the rule of "first, do no harm" is important in making sure Utah doesn't endanger its #1 ranking for economic outlook. On the other hand, states run the risk of falling behind simply by doing nothing. Sixteen states have recently substantially cut taxes and the environment is very competitive.

Similar advice was given by Indiana Senator Brandt Hershman at the recent Utah Taxes Now Conference. <http://www.utahtaxpayers.org/?p=8774> In explaining how Indiana moved from 24th place to 3rd place in ALEC's Rich States Poor States rankings, he advised Utah policymakers to "Act boldly and implement slowly," something Kansas failed to do with their now infamous bold tax cuts many of which have now been repealed. Utah has followed this advice over the years as the legislature repealed sales taxes on business inputs first by exempting industry groups one at a time and by delaying the effective date for a year and phasing the exemption over three years. This gave the positive economic effects time to kick in while the sales tax revenue from the exempted inputs slowly tapered off.

Mr. Williams said that personal property tax is also an area where many states have worked to eliminate taxes altogether, and Utah could do much more in that arena. Regarding any expansion of sales tax on services, economists and tax policy experts across the political spectrum all agree that any business to business sales taxation should be completely avoided.

Utah is unique in that it has the constitutional earmark for education in the income tax structure. That issue needs to be front and center in the discussions, Mr. Williams told the crowd. Legislators need the ability to do priority-based budgeting and have the flexibility they need in crafting the budget each year. Any conversation about tax reform in Utah should have the removal of that earmark in it.

Mr. Williams mentioned three broad principles that ALEC has learned over the years on a national basis that are important to achieving sound fiscal policies. First, capital based taxes (income taxes, capital gains taxes) are the most damaging types of taxes. A tax on capital, dollar for dollar, is more harmful than a tax on final consumption. For states that are overly reliant on capital taxes (like California with a top tax rate of 13.3%) you see their boom and bust cycle play out over and over again. Even outgoing Democrat Governor Jerry Brown of California admitted that they were overly reliant on progressive income taxes and capital gains taxes.

The second principle to remember is to always resist the urge to have government pick winners and losers with tax policy. ALEC believes strongly in tax neutrality and a level playing field for all. There should be no preferential treatment for an entity that would provide an unfair competitive advantage in the marketplace.

Finally, the third and most important principle is that state governments need to consider spending and taxation as two sides of the same fiscal coin. Going forward, Utah will need to keep spending growth under control as one of the key elements of keeping Utah's competitive advantage alive regardless of any tax policy that is decided upon. Utah's future will depend heavily on how frugally the state behaves.

Mr Williams answered questions from legislators before the event was over. One of the questions was: Even though Utah has been ranked #1 for so long, is there an area where we still struggle that we could do better? His unequivocal answer was: Cut Utah's income tax rate.

He said other states have been much more aggressive in cutting their rates. Utah had been stuck at 5% for a long time and only went to 4.95% recently. He said over the last five years we've seen well over 30 states reduce tax rates, especially on capital and income. Utah needs to remember how mobile capital is today and remain competitive. Utah has fallen behind on the income tax front. A lower rate is needed to attract capital to Utah and keep taxpayers in Utah.

\*

An additional question was asked relating to Utah's current effort to expand the sales tax base: How you define what a "business to business transaction" is in relation to the conversation around sales tax on services? Mr. Williams suggested that the best method is a bright line between business transactions and final consumption. The best method would be to establish that line with IRS deductible expenses for a business, using IRC Section 162. If the IRS allows it to be deductible as a business expense, Utah should not impose a sales tax on it.

Mr. Williams provided wise counsel on what Utah can do to remain the envy of the country when it comes to the best economic outlook and sound tax policy. Legislators and members of the Utah Business Coalition benefited greatly from hearing his national perspective.

#### Another Economic Perspective

Interestingly, later that day another economist put a different twist on Utah's economic success. In an economic report <https://le.utah.gov/interim/2019/pdf/00003216.pdf> given to the Revenue & Taxation Interim Committee Mark Knold, Supervising Economist at the Utah Department of Workforce Services reported Utah's employment grew 22.7% from our Pre-Recession High putting Utah #1 among the 50 states in employment expansion since the Great Recession. He stated the biggest reason for Utah's economic expansion is that we have younger workers dominating the labor force and that Utah is at the heart of the five states whose populations have grown more than 70% since 1990, much faster than the national population growth of 31%.

Your Taxpayers Association would suggest that Mr. Knold's figures better describe the demographic *effects* of Utah's economic expansion, rather than the *causes*. On the other hand, Mr. Williams' presentation clearly identified many of the *causes* of Utah's economic success.

Utah Taxpayers Association  
656 East 11400 South Suite R  
Draper, UT 84020  
801-972-8814

**Subject:** Re: New Today in National Review: Utah, Low Taxes, and the Rewards of Economic Freedom  
**Date:** Wednesday, January 26, 2022 at 8:20:07 PM Mountain Standard Time  
**From:** John Dougall <jdougall@utah.gov>  
**To:** Jonathan Williams [REDACTED]

“While Utah’s personal income tax is relatively low and has a single rate of 4.95 percent — thanks to previous reforms...”

That’s the best reference I get? 🤔

---

**From:** Jonathan Williams [REDACTED]  
**Date:** Wednesday, January 26, 2022 at 7:46 PM  
**To:** Jonathan Williams [REDACTED]  
**Subject:** New Today in National Review: Utah, Low Taxes, and the Rewards of Economic Freedom

Utah friends,

During nearly each and every [Rich States Poor States](#) event – and I’ve spoken at more than 1,000 over the past 14 years across all 50 states – at least one attendee will ask how Utah has maintained the top economic outlook ranking in each year of the publication. I attempt to answer that question in my latest column for *National Review* today. I thought you might enjoy reading it: <https://www.nationalreview.com/2022/01/utah-low-taxes-and-the-rewards-of-economic-freedom/> and attached.

Please keep in touch and let me know whenever ALEC can be helpful. More importantly, keep up the important policy work that maintains your status at #1! More than a few states are looking at policy changes that seek to match Utah’s success.

All the best,

Jonathan Williams  
Chief Economist  
Executive Vice President of Policy  
American Legislative Exchange Council  
Twitter: [@taxeconomist](#)  
Cell: [REDACTED]

**Upcoming Meetings:**

2022 Annual Meeting – July 27 – July 29 – Atlanta, GA

2022 States and Nation Policy Summit – November 30 – December 2 – Washington, D.C.

**Subject:** Re: Heritage Foundation - ESG call follow up

**Date:** Saturday, December 18, 2021 at 2:53:08 PM Mountain Standard Time

**From:** John Dougall <jdougall@utah.gov>

**To:** Olivastro, Andrew <[REDACTED]>

**CC:** Doescher, Timothy <[REDACTED]>, moaks@utah.gov <moaks@utah.gov>, carissalarsen@utah.gov <carissalarsen@utah.gov>, bngriffin@utah.gov <bngriffin@utah.gov>, kslaugh@utah.gov <kslaugh@utah.gov>, melissaholyoak@agutah.gov <melissaholyoak@agutah.gov>, Tubb, Katie <[REDACTED]>, Burton, David <[REDACTED]>, Ditch, David <[REDACTED]>, Derek A. Kreifels <derek@sfof.com>, Wagner, Bridgett <[REDACTED]>, Dickerson, Matthew <[REDACTED]>, AFPuzder <[REDACTED]>

Andrew:

One other idea to consider...

A few weeks ago, I was driving on the interstate and saw a young lady driving a car with a bumper sticker that said, "Stop mining". This made me wonder whether she knew where her car came from. Also, made me wonder whether she knew where solar panels, wind turbines, etc. come from.

It might be helpful to determine to what extent the general public (or younger generations) understand the benefits extraction industries provide on a daily basis.

-John D.

---

**From:** "Olivastro, Andrew" <Andrew.Olivastro@heritage.org>

**Date:** Thursday, December 16, 2021 at 3:08 PM

**To:** "moaks@utah.gov" <moaks@utah.gov>, "carissalarsen@utah.gov" <carissalarsen@utah.gov>, "bngriffin@utah.gov" <bngriffin@utah.gov>, "kslaugh@utah.gov" <kslaugh@utah.gov>, John Dougall <jdougall@utah.gov>, "melissaholyoak@agutah.gov" <melissaholyoak@agutah.gov>, "Tubb, Katie" <[REDACTED]>, "Burton, David" <[REDACTED]>, "Ditch, David" <[REDACTED]>, "Derek A. Kreifels" <derek@sfof.com>, "Wagner, Bridgett" <[REDACTED]>, "Dickerson, Matthew" <[REDACTED]>, "AFPuzder" <[REDACTED]>

**Cc:** "Doescher, Timothy" <[REDACTED]>

**Subject:** Heritage Foundation - ESG call follow up

All, Thank you for the opportunity to meet today. A great start to a longer conversation, as we continue to develop our strategy and unify in pushing back against the various issues surrounding ESG. Below you will find several topics broached on the call and follow-up questions. The questions are highlighted to stand out.

Treasurer Oaks, thank you for reaching out and getting this conversation started. We look forward to continuing to work together. We'll follow up and propose times for next call.

We hope everyone has a blessed Christmas/holiday season,  
Andy Olivastro and Tim Doescher

Topics Discussed

- **Polling:** We are coordinating within Heritage, and looking to our external friends, to see what relevant polling has been conducted and is available.
- **Education:** We'll craft a one-pager for education purposes – to use across audiences.
- **Legislative:** What are our top priorities for the upcoming legislative session from January 18-March 4, 2022? What can Heritage contribute to developing model legislation?
- **Business Community:** Are state-wide officials talking with Chambers of Commerce about ESG? Perhaps, there could be a "Listening tour" to learn more about where business leaders are.
- **Research:** Much more to come in this area. In near term, and in response to Treasurer Oaks questions about what Heritage has done on this issue, below you will find a compilation including from David Burton's email yesterday. There was also Andy Puzder's piece in today's Wall Street Journal, [John Kerry's Financial Crusade Against Oil and Gas](#), *Public officials have told the climate envoy to stop trying to raise energy costs for U.S. consumers.*

#### Compilation

"The materials below discuss 'diversity' with a focus on the Nasdaq board diversity rule recently approved by the SEC, efforts to introduce climate change into various financial regulations, efforts to undermine plan participant protections under ERISA in the name of progressive ESG priorities and materiality in both a securities law and ERISA context."

#### **NASDAQ BOARD DIVERSITY RULE**

Nasdaq's Proposed Board-Diversity Rule Is Immoral and Has No Basis in Economics  
David R. Burton  
March 9, 2021

*Nasdaq's proposed board-diversity rule would impose quotas and require affirmative discrimination on the basis of sex, sexual orientation, race, and ethnicity. The proposed rule is a major step backwards morally—and is inconsistent with the equal protection principles of the Constitution and the Civil Rights Act of 1964. Contrary to Nasdaq's blatant misrepresentation of the economics literature in its submission to the Securities and Exchange Commission, the literature does not support the proposed rule. Nasdaq's embrace of the "social justice movement" and stakeholder capitalism, if widely adopted, would have adverse effects on Americans by reducing wages, incomes, and employment. The proposed rule is inconsistent with the commission's mission. The proposed rule would make management even less accountable to shareholders.*

HTML: <https://www.heritage.org/civil-rights/report/nasdaqs-proposed-board-diversity-rule-immoral-and-has-no-basis-economics>

My Comment Letter to the SEC: <https://www.sec.gov/comments/sr-nasdaq-2020-081/srnasdaq2020081-8204282-227462.pdf>

**Note: My comment letter and these four letters/papers do a good job of demonstrating that Nasdaq simply lied about the economic literature regarding "diversity" and investor returns:**

1. Comment letter from the Alliance for Fair Board Recruitment to the SEC, April 6, 2021 <https://www.sec.gov/comments/sr-nasdaq-2020-081/srnasdaq2020081-8639478-230941.pdf>;
2. Jesse M. Fried, Will Nasdaq's Diversity Rule Harm Investors?, European Corporate Governance Institute, Law Working Paper No. 579/2021, March 31, 2021 [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=3812642](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3812642);
3. Jonathan Klick, "Review of the Literature on Diversity on Corporate Boards," American

Enterprise Institute, April 2021 <https://www.aei.org/wp-content/uploads/2021/04/Review-of-the-Literature-on-Diversity-on-Corporate-Boards.pdf?x91208>; and

4. Comment letter from Publius Oeconomicus to the SEC, December 28, 2020 <https://www.sec.gov/comments/sr-nasdaq-2020-081/srnasdaq2020081-8186013-227180.pdf>

The SEC in its release approving the Nasdaq rule stated ““Taken together, studies of the effects of board diversity are generally inconclusive, and suggest that the effects of even mandated changes remain the subject of reasonable debate.” See “Self-Regulatory Organizations; The Nasdaq Stock Market LLC; Order Approving Proposed Rule Changes, as Modified by Amendments No. 1, To Adopt Listing Rules Related to Board Diversity and To Offer Certain Listed Companies Access to a Complimentary Board Recruiting Service,” Securities and Exchange Commission, *Federal Register*, Vol. 86, No. 153, August 12, 2021, p. 44432 <https://www.govinfo.gov/content/pkg/FR-2021-08-12/pdf/2021-17179.pdf>. See also p. 44433.

**The following two statements basically provide a roadmap about how to challenge the Nasdaq rule in court:**

Statement of Commissioner Hester Peirce, August 6, 2021 <https://www.sec.gov/news/public-statement/peirce-nasdaq-diversity-statement-080621>

Statement of Commissioner Elad Roisman, August 6, 2021 <https://www.sec.gov/news/public-statement/roisman-board-diversity>

**And here is the lawsuit actually doing so:**

Alliance for Fair Board Recruitment, Petitioner v. Securities and Exchange Commission, Respondent 5<sup>th</sup> Circuit, November 22, 2021  
<https://boydengrayassociates.com/opening-brief-in-alliance-for-fair-board-recruitment-et-al-v-securities-and-exchange-comission-no-21-60626-in-the-united-states-court-of-appeals-for-the-fifth-circuit/>

**See also:**

Nasdaq's diversity rule is discriminatory and immoral (Washington Examiner)  
Mike Gonzalez & David R. Burton (December 14, 2020)  
<https://www.washingtonexaminer.com/opinion/nasdaqs-diversity-rule-is-discriminatory-and-immoral>

## **CLIMATE CHANGE**

Using Financial Regulation to Fight Climate Change: A Losing Battle  
Norbert Michel, David Burton and Nicolas Loris  
June 24, 2021

*The Biden Administration is actively seeking to fight climate change through financial regulation. A May 20, 2021, executive order directs agency officials to deliver recommendations to the President by November. The recommended regulations can be expected to raise costs for both consumers and businesses, create barriers to entry that help large incumbent firms by reducing competition, reduce productivity and competitiveness of U.S. employers, harm wages, and have other adverse social consequences. These types of financial regulations—including new taxes, disclosure requirements, and other capital market regulation—will have virtually no impact on climate change. They are primarily about virtue signaling, creating political pressure on companies to further progressive political and social goals, and granting regulatory favor to politically connected businesses. A much*

*better approach is to allow companies to gauge their own risks without new government mandates, and to determine which risks are material to investors.*

HTML: <https://www.heritage.org/markets-and-finance/report/using-financial-regulation-fight-climate-change-losing-battle>

PDF: <https://www.heritage.org/sites/default/files/2021-06/BG3634.pdf>

My Comment Letter to the SEC: <https://www.sec.gov/comments/climate-disclosure/cll12-8914466-244728.pdf>

**Note: This comment letter provides 18 specific arguments why the SEC should not adopt climate change disclosure mandates and a detailed analysis of each. There is a summary of the arguments at the beginning of the letter.**

## ERISA FIDUCIARIES

The actual proposed rule can be found here: <https://www.govinfo.gov/content/pkg/FR-2021-10-14/pdf/2021-22263.pdf> .

The DOL “Fact Sheet” can be found here: <https://www.dol.gov/sites/dolgov/files/EBSA/about-ebsa/our-activities/resource-center/fact-sheets/notice-of-proposed-rulemaking-on-prudence-and-loyalty-in-selecting-plan-investments-and-exercising-shareholder-rights.pdf> .

My comment letter regarding the proposed rule “Prudence and Loyalty in Selecting Plan Investments and Exercising Shareholder Rights [RIN 1210–AC03]” is attached.

Benjamin Zycher’s comment letter is available here: <https://www.aei.org/wp-content/uploads/2021/12/Zycher-DoL-ERISA-ESG-Prudence-Loyalty-proposed-rule-comment.pdf> .

**According to Regulations.gov, over 22,000 comments have been filed. DOL, so far, has only put up 256 of them. The comment period closed on Monday the 13<sup>th</sup>.**

## MATERIALITY

Both the SEC and DOL efforts turn on redefining **materiality** for purposes of the securities laws and ERISA in a way inconsistent with the way the term has been understood for nearly a century.

See attached “Proposals to Foster Economic Growth and Capital Formation,” March 18th, 2021, David R. Burton and Norbert J. Michel submitted to the Senate Banking Committee for a detailed discussion of ESG and specific proposed solutions including proposed statutory language at pp. 56-66 and pp. 102-104.

---

Andrew Olivastro

Director, Coalition Relations  
The Heritage Foundation  
214 Massachusetts Avenue, NE  
Washington, DC 20002

  
heritage.org

**Subject:** Oklahoma education audit development  
**Date:** Thursday, September 16, 2021 at 3:37:42 PM Mountain Daylight Time  
**From:** Wagner, Bridgett [REDACTED]  
**To:** John Dougall <jdougall@utah.gov>  
**Attachments:** Image.jpeg, Image.jpeg

Don't know if you know the auditor Candy Bird....

<https://twitter.com/deangeliscorey/status/1438576572617854981?s=21>

5:31



## Thread



 **Mike Davis**  and 3 others liked



**Corey A. DeAngelis**   
**@DeAngelisCorey**



**BREAKING:** Oklahoma Governor Kevin Stitt submitted a formal request for what would be the first-ever financial audit of the state's department of

education.

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**Corey A. DeAngelis**  · 2h



Replying to [@DeAngelisCorey](#)



J. Kevin Stitt  
Office of the Governor  
State of Oklahoma

September 16<sup>th</sup>, 2021

Cindy Byrd  
Oklahoma Auditor & Inspector  
2300 North Lincoln Boulevard, Room 123  
Oklahoma City, Oklahoma 73105

Dear Auditor Byrd:

As authorized by Section 212 (C) of Title 74 of the Oklahoma Statutes, I respectfully request an audit of the Oklahoma State Department of Education (OSDE) and all related entities. As required by the above citations, the cost of the audit shall be borne by OSDE.

The scope of the audit should address the following objectives:

- Objective 1 Identify all revenue sources flowing into the OSDE, including but not limited to, federal funds, state appropriations, taxes, and fees. Determine if the revenues were properly allocated and expenditures from selected funds were made in accordance with applicable laws.
- Objective 2 Determine if OSDE and Oklahoma school districts are complying with the Oklahoma Cost Accounting System financial transaction reporting requirements and that OSDE is effectively requiring consistent application and timely accountability.

Sincerely,

J. Kevin Stitt  
Governor

STATE CAPITOL BUILDING • 2300 N. LINCOLN BOULEVARD, SUITE 212 • OKLAHOMA CITY, OKLAHOMA 73105 • 405-521-2342





**sjaak @sjaak85878703 · 2h** ...

Replying to **@DeAngelisCorey**


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---

**Bridgett Wagner**

*Vice President, Policy Promotion*  
The Heritage Foundation  
214 Massachusetts Avenue, NE  
Washington, DC 20002

  
[heritage.org](https://www.heritage.org)

**Subject:** RE: Project KIDS

**Date:** Thursday, August 26, 2021 at 3:35:45 PM Mountain Daylight Time

**From:** Wagner, Bridgett [REDACTED]

**To:** Kaylee Hodgson <khodgson@utah.gov>, John Dougall <jdougall@utah.gov>

**CC:** Alex Nielson <alexnielson@utah.gov>, Serna, Lili [REDACTED]

Thanks, Kaylee. And, thanks Auditor Dougall.

I've copied into this message Lili Serna from our team who can help coordinate on our end. Many of us will be at a conference with state think tanks next week so, a meeting September 8 or later would be best.

I look forward to my colleagues learning more about Project KIDS!

Best,  
Bridgett

---

**Bridgett Wagner**

*Vice President, Policy Promotion*  
The Heritage Foundation  
214 Massachusetts Avenue, NE  
Washington, DC 20002

[heritage.org](https://www.heritage.org)

---

**From:** Kaylee Hodgson <khodgson@utah.gov>

**Sent:** Thursday, August 26, 2021 5:27 PM

**To:** John Dougall <jdougall@utah.gov>

**Cc:** Wagner, Bridgett [REDACTED] Alex Nielson <alexnielson@utah.gov>

**Subject:** Re: Project KIDS

Thank you for the introduction, Auditor Dougall.

Bridgett, I look forward to meeting with you and your colleagues. I will coordinate with Alex, then reach out with our combined availability to get this meeting scheduled.

Sincerely,

**Kaylee Hodgson**

Project KIDS Manager  
Office of the State Auditor  
(801) 707-9059

On Thu, Aug 26, 2021 at 3:17 PM John Dougall <[jdougall@utah.gov](mailto:jdougall@utah.gov)> wrote:

Kaylee:

Bridgett Wagner (cc'd [REDACTED]) is with The Heritage Foundation and is a SFOF board member. She was at the demo we gave at the SFOF conference. She'd like to schedule a meeting where we can walk her colleagues through Project KIDS. Could you work on scheduling that discussion/demo when it fits your

schedule and theirs? I'm available during the following (UT) times:

- Aug 30 – before noon
- Sept 1 – after 10:30am
- Sept 2 – before 11:30am
- Sept 8 – after 10:30am
- Sept 9 – before 1pm
- Sept 13 – anytime
- Sept 14 – anytime
- Sept 15 – after 10:30am
- Sept 16 – before 1pm

Also, they are interested in the HealthCost tool. Perhaps you can schedule such that Alex (cc'd) can jump on to share HealthCost when we're done discussing Project KIDS.

Thx

**Subject:** Re: Oklahoma education audit development  
**Date:** Thursday, September 16, 2021 at 8:05:07 PM Mountain Daylight Time  
**From:** John Dougall <jdougall@utah.gov>  
**To:** Wagner, Bridgett [REDACTED]  
**Attachments:** image001.jpg, image002.jpg

I think I've met her once. Stunning to hear that OK doesn't already know those details already. Do you know her?

---

**From:** "Wagner, Bridgett" [REDACTED]  
**Date:** Thursday, September 16, 2021 at 3:37 PM  
**To:** John Dougall <jdougall@utah.gov>  
**Subject:** Oklahoma education audit development

Don't know if you know the auditor Candy Bird....

<https://twitter.com/deangeliscorey/status/1438576572617854981?s=21>

5:31



Thread



 **Mike Davis**  and 3 others liked



**Corey A. DeAngelis**   
**@DeAngelisCorey**

**BREAKING: Oklahoma**

Governor Kevin Stitt submitted a formal request for what would be the first ever financial audit of the state's department of education.

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**Corey A. DeAngelis**  · 21

Replying to [@DeAngelisC](#)



J. Kevin Stitt  
Office of the Governor  
State of Oklahoma

September 16<sup>th</sup>, 2021

Cindy Byrd  
Oklahoma Auditor & Inspector  
2300 North Lincoln Boulevard, Room 123  
Oklahoma City, Oklahoma 73105

Dear Auditor Byrd:

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Sincerely,

J. Kevin Stitt  
Governor

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**sjaak @sjaak85878703 · 2**  
**Replying to @DeAngelisC**

# Tweet your reply



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Bridgett Wagner  
*Vice President, Policy Promotion*  
The Heritage Foundation  
214 Massachusetts Avenue, NE  
Washington, DC 20002  
[REDACTED]  
[heritage.org](http://heritage.org)

**Subject:** Re: Speaking Invitation: Heritage Resource Bank Meeting - Nashville, TN - June 2  
**Date:** Friday, April 29, 2022 at 9:43:19 AM Mountain Daylight Time  
**From:** John Dougall <jdougall@utah.gov>  
**To:** Wagner, Bridgett [REDACTED]  
**CC:** Serna, Lili [REDACTED]

Sure. Happy to help. Could you give me some additional information such as the format and nature of the presentation? Thx

---

**From:** "Wagner, Bridgett" [REDACTED]  
**Date:** Thursday, April 28, 2022 at 5:39 PM  
**To:** John Dougall <jdougall@utah.gov>  
**Cc:** "Serna, Lili" [REDACTED]  
**Subject:** Speaking Invitation: Heritage Resource Bank Meeting - Nashville, TN - June 2

Dear Auditor Dougall,

I'm reaching to invite you to speak at Heritage's annual **Resource Bank** conference coming up **May 31 - June 2** in Nashville, TN.

If available, we'd love for you to speak at a strategy session (Chalk Talk) titled **"Confronting the Fiscal Crisis: Reversing the Growth of Spending and Inflation"** on **Thursday, June 2, 2:00 - 3:00pm**. Steve Moore, Vance Ginn of Texas Public Policy Foundation, and Matt Dickerson of Heritage are also confirmed to speak in this session. Would you be able to join us?

Happy to answer any questions you might have.

Best,  
Bridgett

Image removed by sender.



**Registration is now OPEN for the 2022 Resource Bank Meeting!** Join hundreds of fellow conservative leaders in **Nashville, May 31 - June 2.**

**REGISTER**

Now is the time for **We the People** to unite, take a stand, and take back our country.

Join fellow leaders as we come together in Nashville and develop the playbook to unite the conservative movement and galvanize the majority in this country.

At Resource Bank, the best minds from across the movement join forces to strategize, connect, get inspired—and take action. It's time to go **On Offense.**

To learn more and register, visit [resourcebank.org](https://resourcebank.org).

**Dates to Remember:**

Early Bird rates end **Friday, April 22**

Hotel room special rates end **Tuesday, May 10**

We look forward to seeing you in Nashville!

Kevin Roberts, Ph.D.  
President, The Heritage Foundation

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