NEW BRUNSWICK, March 16 -- A clear majority of New Jersey residents favor a state income tax, but only tied in with some guaranteed tax relief, according to the results of the second New Jersey Poll conducted by the Eagleton Institute of Politics at Rutgers University.

This was the most striking finding in a survey of 1,221 New Jersey residents over the age of 18 who were asked about a number of issues raised by the recently released Tax Policy Committee report.

Only 19 per cent of those polled favored a state income tax without qualification. However, an additional 30 per cent were ready to accept an income tax "if it were guaranteed that property taxes would not increase."

Another eight per cent would favor an income tax "if it were guaranteed that property taxes would be reduced."

"Thus," the second New Jersey Poll said, "a total of 57 per cent of New Jersey citizens indicated support of one of the key proposals of the Tax Policy Committee, the coupling of a state income tax with some form of property tax relief."

Among homeowners an even larger 61 per cent supported this position as compared to only 52 per cent of renters.

A state income tax was favored by 64 per cent if the sales tax were reduced and by 55 per cent if the sales tax were replaced.

Altogether, the poll found, 66 per cent of those interviewed were willing to accept a state income tax if it provided substantial relief from other taxes.

This percentage rose to 72 among those earning $15,000 or more, the group that would pay the most under an income tax, compared to 61 per cent of those earning $5,000 or less.
At the time of the survey, 69 per cent of those interviewed had read or heard something about a state income tax.

The second New Jersey Poll, supported by a grant from the Wallace-Eljabar Foundation and the Eagleton Institute of Politics, was conducted by phone between February 18 and 28. The results were tabulated at Opinion Research Corp., Princeton.
TO: New Jersey Political Reporters
FROM: Stephen A. Salmore
Eagleton Institute
SUBJECT: The Second New Jersey Poll--Release #3

After a number of questions about a state-wide property tax all respondents were asked the following:

"A state income tax is also under consideration. Have you heard or read anything about a state income tax?"

"Would you be in favor of a state income tax, or do you personally dislike it but favor it over other taxes, or are you strongly opposed to it?"

Those respondents who answered that they either "disliked" or "strongly opposed" a state income tax were then asked:

"Would you be in favor of a state income tax if the sales tax were reduced?"

Respondents who answered "no" were asked:

"Would you be in favor of a state income tax if the sales tax were replaced?"

Those respondents who originally answered that they "disliked" or "strongly opposed" a state income tax were now asked:

"Would you be in favor of a state income tax if it were guaranteed that property taxes would not increase?"

Respondents who answered "no" were then asked:
"Would you be in favor of a state income tax if it were guaranteed that property taxes would be reduced?"

The results from the question about knowledge of a state income tax were unexceptional. Better educated and wealthier respondents were more likely to be aware of an income tax. Whether or not a respondent had heard or read anything about a state income tax had little or no effect on answers to subsequent questions except that those who were not aware of the state income tax issue were slightly more likely to respond "don't know" or "no opinion."

Table 1 presents the results of the series of questions about favoring a state income tax broken down by demographic groups. The key to the columns in this table is as follows:

1. In favor of state income tax without conditions
2. Additional percent in favor if sales tax were reduced
3. Additional percent in favor if sales tax were replaced
4. Sum of (1), (2), and (3)
5. Additional percent in favor if property taxes were stabilized
6. Additional percent in favor if property taxes were reduced
7. Sum of (1), (5), and (6)
8. Percent of respondents who would favor an income tax under one or more of the above four conditions
9. Percent opposed even under these four conditions
10. Don't Know or no opinion
TABLE 1

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