



# ***Limitations and Constraints on Arizona's State Budgeting Process***

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**TABLE 3.1 ARIZONA STATE OPERATING BUDGET, FY 2003**

### ***General Fund***

The FY 2003 General Fund was \$6.2 billion, 38 percent of the budget. This is the largest source of funding for the state budget and monies are appropriated each fiscal year.

### ***Other Appropriated Funds***

The FY 2003 budget contained 272 other appropriated funds or \$2.0 billion, 12 percent of the budget. These funds are earmarked for specific purposes by law through legislation or ballot propositions. The legislature has the ability to enact legislation to modify or eliminate these funds. Examples are the Arizona Water Banking Fund (used to purchase and store the unused portion of Arizona's Colorado River water allotment) and the Occupational Therapy Fund (used to examine and license occupational therapists and occupational therapist assistants, investigate complaints and hold hearings to enforce standards of practice).

### ***Non-appropriated Funds***

The FY 2003 budget included \$3.6 billion, or 22 percent of the budget, in non-appropriated funds. These funds are primarily generated through user fees for a specific purpose. The legislature has the ability to enact legislation to modify or eliminate these funds.

### ***Federal Funds***

The FY 2003 budget included \$4.7 billion, or 28 percent of the budget, in federal funds. These are generally not appropriated but instead are authorized to be spent under the discretion of the executive branch (i.e. governor and state agencies).

In order to fully appreciate how complicated it can be to put together a state budget, one must first understand the constraints on the budgeting process. This chapter will explain the powers of the governor, the legislature and the voters in appropriating state monies, and how the courts and the federal government have left their mark on the state's budget.

## **THE STATE BUDGET<sup>1</sup>**

The Fiscal Year (FY) 2003 state operating budget for Arizona was \$16.5 billion and comprises four fund types: the General Fund, Other Appropriated Funds, Non-appropriated Funds and Federal Funds.<sup>1</sup> Because Federal Funds generally circumvent the state appropriations process, this chapter will focus on the three remaining fund types, totaling \$11.8 billion.

## **THE GOVERNOR**

The governor exercises his/her power to direct state spending at the beginning and again at the end of the budget process. At the beginning of the process, the governor's State of the State Address sets the tone for the legislative session and provides a framework of spending priorities. The governor's budget office, the Office of Strategic Planning and Budgeting (OSPB), works directly with the governor to put together his/her budget proposal. After the governor presents a budget, the state legislature analyzes it and presents a budget of its own. The governor's budget can be very similar to or vastly different from the legislature's budget — whatever the case, the legislature is given the ultimate authority to draft and approve a final budget bill for the governor's consideration. While a governor cannot introduce a budget bill, he/she is able to "ride herd" over the budget

<sup>1</sup> Discussion of the budget is limited to the state operating budget and does not include capital expenditures.

process with the threat of a veto. At the end of the process, the State Constitution gives the governor the option to veto portions of a bill, utilizing the line item veto without vetoing the entire bill; or to veto a bill in its entirety. During the process, the legislature lives with the knowledge that every bill it passes must meet the governor's approval. In the event the governor vetoes a bill, the legislature can override the governor's veto with a two-third vote.<sup>2</sup> However, the likelihood of a successful override is low.

## THE LEGISLATURE

The state legislature consists of 60 state representatives and 30 senators elected from 30 legislative districts across the state. A simple majority of the House and the Senate is needed to pass legislation. Article IX, Section 5 of the Arizona Constitution gives authority to appropriate state funds to the legislature. Legislators can introduce appropriation bills, amend bills and vote on bills — all powers that are not extended to the governor. As such, the legislature has the most power in directing state spending.

In times of deficit, the two most obvious budgeting tools available to the legislature are cutting spending and raising taxes. However, just like an average person creating a household budget, the legislature has other options to find money to balance the state budget. The legislature can delay payments, it can sell state assets to generate cash, it can transfer money intended for one purpose and use it for another, and it can borrow money — however, the bills eventually have to be paid, and delaying payment in hopes of a better economy can be a risky proposition.

The job of balancing the budget is complicated by the fact that the legislature is not just paying for programs and services that are needed today, but is often covering debt payments created by a previous legislature. Article IX, Section 5 of the State Constitution limits the aggregate amount of long-term debt held by the state to \$350,000. However, creative financing strategies have allowed the state to accumulate approximately \$4.7 billion in long-term debt obligations as of the close of FY 2002.<sup>3</sup> The consequence is that a portion of state funds are tied up in servicing long-term debt obligations.

Long-term debt for the state is like a home mortgage. A person can enjoy the purchase of a home without having to pay for it in cash; the trade-off is that each month a mortgage payment is due. Similarly, the more long-term debt the state has, the bigger the debt service payment — leaving less money to cover operating expenses. Consequently, as the legislature creates more long-term debt, it is limiting the amount of future revenues available for programs and services.

Some would argue that the legislature is hamstrung because it can only appropriate monies from the General Fund. The legislature actually has the ability to alter statutes and laws that automatically appropriate funds for specific purposes with a **notwithstanding clause**. The notwithstanding clause is a budgeting tool that temporarily suspends the law establishing a fund and allows the legislature to redirect monies collected for a specific purpose and transfer them to the General Fund. For example, the legislature used the notwithstanding clause to redirect more than \$141 million from dedicated funds (i.e. other appropriated and nonappropriated funds) to the General Fund in October of 2002.<sup>4</sup>

There are, however, some funds that have been placed outside of the legislature's reach — either by the voters or as a result of court mandates.

## THE VOTERS

The Arizona Constitution, like that of 23 other states, provides for citizen-driven initiatives that can direct state policy and spending. And, with increased frequency, Arizona voters have used citizen initiatives to direct state policy and spending.<sup>5</sup> During the 1990s there were 26 citizen-driven ballot measures — double the number that appeared on the ballot in the 1980s. Over the same two decades, voters passed an increasing percentage of the measures on the ballot. During the 1980s, only 31 percent of the citizen-driven ballot measures were successful, while voters approved 50 percent of the measures in the 1990s. In the 2000 and 2002 general elections, there have been a total of 10 citizen-driven initiatives and referenda on the ballot and 50 percent have passed. It is often said that the voters don't understand what they have voted for — fancy public relations

campaigns and witty tag lines mislead people into supporting a ballot measure. Whether or not the evidence bears this out is unclear. In fact, some of the most costly campaigns in the 2002 general election were unsuccessful. However, there is little doubt that a considerable amount of money is spent on public relations campaigns to promote or defeat ballot initiatives, and the list of contributors is dominated by some of the most prominent special interests in the state. In the 2002 election cycle alone more than \$42 million was spent to publicize ballot measures.<sup>6</sup>

Citizens' initiatives and referenda have impacted the budget process in two ways: by limiting the legislature's control of state spending and by directing state spending.

### Legislative Limitations

The voters have passed two ballot measures that have been particularly significant in terms of constraining the legislature's ability to manage the state's budget: Proposition 108 passed in 1992 and Proposition 105 passed in 1998.

*Proposition 108<sup>7</sup> — Supermajority Vote*, requires a two-thirds vote of the legislature to pass a tax or fee increase. Prior to Proposition 108, tax or fee increases required the approval of a simple majority of the legislature. The proposition also requires a two-thirds vote to eliminate or reduce any tax deduction or exemption that has been enacted since its adoption and requires a two-thirds vote to change the allocation of state shared revenue.

*Proposition 105<sup>8</sup> — Voter Protection Act*, requires a three-fourths vote of the legislature to amend an approved ballot measure and allows such an action only if it "furthers the purposes" of the measure. Passed in 1998, Proposition 105 effectively protects ballot measures from legislative modifications. All propositions passed in and after 1998 enjoy this protection. The effect on the budget process is to leave legislators with less discretion about how to balance the budget because any monies generated or spent as a result of a ballot initiative cannot be re-appropriated.

Combined, Propositions 108 and 105 have the effect of insulating spending increases and discouraging

new taxes, which limits the flexibility of the legislature and the governor to manage the budget.

### State Spending Directives

The impact that ballot measures have on the budget process is often immediately apparent when either new taxes are generated to fund a specific program or there is a direct cost to the state budget. There are instances, however, when the actual cost of a new program is not readily apparent — both in a monetary and a practical sense.

Over the past decade, voters have approved several new taxes and dedicated the funds to specific programs. In these instances, there is not a direct cost to the state budget; however, the revenues generated are not available to fund other state functions. The Tobacco Tax & Healthcare Act is an example of how the voters have approved and dedicated new taxes.

*Proposition 200<sup>9</sup> — Tobacco Tax & Healthcare Act*, increased the state tax on tobacco products by 40 cents and dedicates the funds to health care, tobacco education and health care research. Passed in 1994, the tax raises more than \$100 million/year in dedicated funds. Proposition 200 taxes are not available to fund basic state government functions and are not subject to legislative appropriation — meaning that revenues from the tax are not available to balance the state budget. The consequence is that these taxes cannot be redirected to meet new policy priorities.

Voters also have approved new programs that do not have a dedicated funding source, and the result is a direct cost to the state's budget. The 1998 Growing Smarter initiative provides a good example.

*Proposition 303<sup>10</sup> — Growing Smarter*, appropriated \$20 million annually from the General Fund for 11 years to purchase or lease state trust lands for the purpose of preserving them from development. Passed in 1998, Proposition 303 did not provide a means to replace the \$20 million reduction in the General Fund. Barring an increase in revenue, the legislature has \$20 million less to work with in the budgeting process.

Ballot issues are not limited to either dedicating new

funds or creating direct costs; some ballot initiatives have done both. Education 2000 is an example of an initiative that created a new tax and dedicated the monies while at the same time imposing a new cost on the state's budget.

*Proposition 301<sup>11</sup>* — *Education 2000* increased the sales and use tax by six-tenths of one percent for twenty years to fund education -- the monies generated are not subject to legislative appropriation. In addition to the new taxes, the proposition increased the base education budget by \$94.5 million in 2002 – an amount that will increase by 2% or inflation -- whichever is less -- annually. There was no provision in the proposition to offset the \$94.5 million increase; therefore, barring an increase in revenue, the legislature has \$94.5 million less to appropriate. In FY 2002, the education tax generated almost \$440 million and the 2% increase cost the state budget an additional \$62.7 million.<sup>12</sup>

## The Big Picture

A ballot measure's impact on existing state programs is not always obvious. Proposition 204 is a perfect example of how ballot issues can leave other state programs vulnerable to budget cuts.

*Proposition 204<sup>13</sup>* — *Healthy Arizona*, allocated the money received from the tobacco settlement to expand eligibility for the Arizona Health Care Cost Containment System (AHCCCS), Arizona's indigent health care system, to 100 percent of the federal poverty limit (\$8,980/year for an individual, \$18,400/year for a family of four, as of February 2003).

Proposition 204 spends the tobacco settlement money on health care services for a new AHCCCS population, but the tobacco settlement money was not enough to cover the cost of the entire program, and the General Fund has paid out millions of dollars to provide services to the new population. The ballot initiative made it clear that there was a possibility that the cost of the program would be paid for from the General Fund. What was not clear, however, is what the voters' priorities are in terms of providing health care coverage.

There are a number of AHCCCS populations that receive services that are not protected by a ballot

initiative and therefore are not protected from budget cuts or programmatic changes. Those populations include children, parents and the chronically ill. When the State of Arizona is confronted with a budget shortfall, the legislature looks for programs they can cut. Because the Proposition 204 population is voter protected, other programs, like the state's health insurance program for children and families (also known as KidsCare), is not protected — the result is that KidsCare expenditures and coverage can be cut.

The point is that when programs created through ballot measures are protected, everything else — regardless of its relative level of importance — is a little more vulnerable to cuts when the state budget runs short.

It is worth noting that the legislature is not without the ability to make decisions designed to head off citizen action. Again, Proposition 204 is an excellent example. By the time Proposition 204 was placed on the ballot, there had been multiple efforts to pass legislation that would expand AHCCCS eligibility to provide health care coverage at 100 percent of the FPL. In fact, the voters had even passed a ballot initiative in 1996 (Proposition 203) that expanded eligibility to 100 percent FPL (it was never enacted because it was tied to a stream of money that did not materialize). When the tobacco settlement money became available, there was another rally to expand AHCCCS eligibility, but the legislature could not agree on the best use of the funds. Ultimately, a citizen's initiative was initiated and a measure was put on the ballot to spend tobacco settlement money to expand AHCCCS eligibility.

The legislature had multiple opportunities to avert citizen action. Had the legislators passed the 100 percent FPL expansion of their own accord, they would have retained the flexibility to re-appropriate the money when the need arose. When it became clear that there was a serious effort to put Proposition 204 on the ballot, knowing that a 100 percent FPL measure had passed only four years earlier, the legislature could have passed a bill that increased AHCCCS eligibility and again retained some flexibility in how the tobacco settlement money is spent. Alternatively, the legislature could have referred a competing initiative to the ballot that included spending limits. Any one of these actions

would have allowed the legislature a greater degree of control over tobacco settlement money and the new AHCCCS program.

## THE COURTS

Unlike the governor, the legislature and the voters, the courts do not make policy, but are responsible for interpreting the law. Over the past two decades the courts have authored multiple decisions that have affected the demands on the state's budget by either ordering the state to fund new programs or by approving settlements that require the state to pay certain sums of money.

When the courts order the state to implement a new program or improve an existing one, the state must supplement the existing funding and the magnitude of that long-term financial obligation is uncertain. Noteworthy decisions of this type include the requirement to equalize spending for public school facilities (Roosevelt v. Bishop, 1994) and a requirement to provide adequate funding for community behavioral health services (Arnold v. Sarn, 1989).

### Roosevelt v. Bishop<sup>14</sup>

The Arizona Supreme Court held that the state's statutory scheme for financing public school facilities and equipment violated the Arizona Constitution due to widespread disparities between school districts. The court issued a judgment requiring the state to remedy the funding disparity. In 1997 the state legislature passed Students FIRST and created the School Facilities Board (SFB) to resolve the suit. Students FIRST shifted financial responsibility for public school construction and maintenance from local property taxes to the state General Fund. The SFB was created to administer the statewide school capital program and was charged with "ensuring that school buildings and equipment meet the appropriate guidelines for Arizona pupils to achieve academic success. . ."

In FY 2002 the SFB received more than \$384 million in General Fund appropriations to construct and maintain local schools. Since its inception the SFB has spent over \$1.5 billion — using a combination of General Fund monies and revenue bonding to finance school construction.<sup>15</sup>

### Arnold v. Sarn<sup>16</sup>

In the early 1980s the legislature passed a law that committed the state to providing community behavioral health services. In 1986 the trial court entered a judgment holding the state had violated its statutory duty because it had not adequately appropriated funds to support a community behavioral health program as prescribed by the state legislature. In 1989 the Supreme Court affirmed the decision. The final cost of the suit is yet to be determined. However, a court monitor has been appointed to ensure that the state moves toward meeting the requirements of the court.

In addition to court directives, there have been settlements reached on class action suits that commit state funds and bind the state to a defined course of action. One example is Ladewig v. Killian, 2002.

### Ladewig v. Killian, 2002<sup>17</sup>

The estate of Helen H. Ladewig filed a suit claiming the state had violated the Commerce Clause of the U.S. Constitution by assessing taxes on dividends earned from out-of-state companies, while subtracting from gross income dividends received from corporations doing more than half of their business in Arizona. The tax court agreed and certified a class action suit. The case was appealed several times and ultimately a settlement was reached. Under the settlement agreement, the state will pay up to \$350 million in refunds over the next four years.

The courts' influence on the state budget is hard to ignore and impossible to anticipate. The result is simply that there are large, unplanned expenditures that have to be made without a dedicated source of state revenues.

## THE FEDERAL GOVERNMENT<sup>11</sup>

There are a number of ways that federal government can impose costs on the states. However, this discussion will focus on federal requirements that

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<sup>11</sup> For a more thorough discussion of federally induced costs, refer to the U.S. Advisory Commission on Intergovernmental Relations, *Federally Induced Costs Affecting State and Local Governments*, (1994, September).

impose direct costs on states and prohibit the use of cost-effective alternatives. It is worth noting that there are a number of costs to the states that do not result from mandates and would not be covered by this definition.

The three most common tools used by the federal government to impose direct costs on the states are: a direct order mandate, a partial preemption statute, and a grant-in-aid condition on state spending.

A **direct order mandate** can result from a federal statute, federal administrative rule or a federal court order. Whatever the vehicle, the mandate requires the states to attain a defined outcome. Noncompliance is generally penalized with the imposition of civil penalties, fines, or criminal sanctions on the offending jurisdictions. The Voting Accessibility for the Elderly and Handicapped Act is an example of a direct order mandate.

*Voting Accessibility for the Elderly and Handicapped*<sup>18</sup> requires that all state and local polling places used in federal elections be made physically accessible to the disabled. Where no accessible location is available to serve as a polling place, a political subdivision must provide an alternate means of casting a ballot on the day of the election. This law also requires states to make available registration and voting aids for disabled and elderly voters, including instructions in large type and information by telecommunications devices for the deaf.

Congress can use a direct order mandate to establish a new program, alter an existing program to improve the level of service, or raise minimum standards. Alternatively, a **direct order** may prohibit a specific government practice or program.

A **partial preemption statute** is when the federal government exerts its authority to preempt a field of regulation and set minimum national standards. The federal government allows the states to assume regulatory administration as long as they meet or exceed the federal standards set in place. While the decision to accept the responsibility for regulatory administration is left to the states, the federal government has, in some instances, “encouraged” states to enforce the federal plan with the threat of sanctions. The federal DUI mandate is an example

of a partial preemption statute.

*The Federal DUI Mandate* requires the states to adopt a law that lowers the legal blood alcohol limit to .08. States that fail to enact a new DUI law risk losing transportation money from the federal government. The states were given until fiscal year 2004 to adopt the .08 limit. In this case, the federal government does not provide funding to cover the increased court and incarceration costs for the people prosecuted under the new limit.

Other examples of partial preemption statutes include the Clean Air Act, Clean Water Act, Safe Drinking Water Act and the Occupational Safety and Health Act — all of which impose multi-million dollar costs on affected state and local governments.

A **grant-in-aid** is a federal mandate that places conditions on state spending. This type of federal money generally comes to the state to fund a particular program. When a state accepts federal money, it is also exposed to the changing priorities of the federal government — new requirements can be added, service populations can be expanded and existing local practices can be restricted. If a state wants to continue to receive federal money, it must accept new restrictions and programmatic changes. Arizona Medicaid is a good example of a federal grant-in-aid program.

*The Arizona Health Care Cost Containment System (AHCCCS)* is Arizona’s Medicaid program. Arizona receives money from the federal government to fund health care services in the state. In exchange, the state is required to provide services to a specific population that the federal government retains the right to change. For example, in 1989 Congress passed a law requiring the states to provide behavioral health services for Medicaid eligible persons under the age of 21. This change required the state to add behavioral health services to the benefits received by AHCCCS participants under the age of 21.

Because state participation in grant-in-aid programs is optional, some would argue that it cannot be counted as a federal mandate. However, once the state has initiated a program it becomes increasingly difficult to terminate the services and failure to comply with federal requirements is not an option.

## Understanding the Cost of Federal Programs

There is a great deal of disagreement about what is and what is not a federally induced cost, and measuring the actual cost of federal mandates is an equally contentious issue, as there are direct and indirect costs and benefits.

The Clean Air Act requires the states to implement a statewide air pollution program to regulate emissions. There are obvious direct costs associated with such a program including equipment and staff. However, there are indirect costs that are more difficult to measure. For example, if the clean air requirements cause a business to invest heavily in systems to control emissions, then there is less money available to employ workers, provide benefits and increase output. The result is that either fewer people are employed or those that are employed earn lower wages than they might otherwise have earned. Similarly, there are indirect benefits that are also difficult to quantify. If cleaner air resulted in fewer illnesses related to air pollution, then there would be a benefit to the health care system. If fewer people are sick then more people can work, and the overall productivity is improved. Further, it would be reasonable to assume that some of the victims of air pollution would be receiving government subsidized health care.

There are numerous similar examples of indirect cost and benefits that make it extremely difficult to measure the real cost of federal mandates.

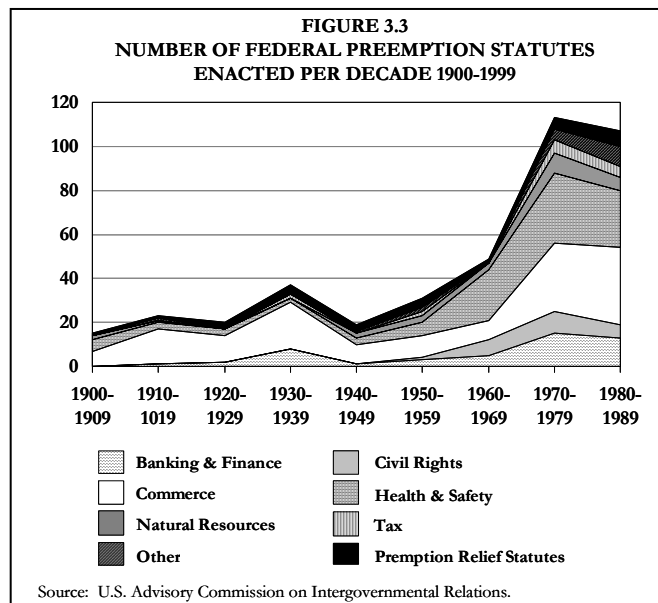
## Number of Federally Induced Costs

Not only have federally imposed costs become more onerous, but the federal government has also imposed costs with greater frequency. The U.S. Advisory Commission on Intergovernmental Relations put together an inventory of the federal preemption statutes passed by Congress over the past century, and its findings paint a surprising picture. The federal government has enacted more preemptive laws from 1970 thru 1989 than it had in the prior 70 years [see Figure 3.1].

## Inflexibility of Federal Requirements

While the effort to stop federal mandates has gained momentum, more often than not the subject of

whether a mandate is a noble goal is not the issue — most people would agree that safe drinking water, clean air and laws that protect the handicapped are worth pursuing. The issue is generally that federal requirements do not give the states sufficient ability to tailor a program to meet specific needs, nor do they take into account special circumstances that exist from state to state.



The Uniform Standards for Landfills, which is administered by the Environmental Protection Agency requires that landfills be double lined to protect groundwater from being contaminated by seepage. The standard does not take into account rainfall or soil conditions — both of which contribute largely to seepage. The result is that a landfill in Lexington, Kentucky where the average rainfall is 45.2 inches/year and a landfill in Phoenix, Arizona where the average rainfall is 7.7 inches/year are required to be built to the same specifications.

By setting minimum standards, the federal government strips the states of the ability to determine an appropriate course of action. The result is that states spend millions of dollars to meet federal requirements that may not provide a net benefit.

## SUMMARY

The forces that impact state spending are not always obvious and not always predictable. The state Constitution serves as the framework for the budget

— it establishes the rules and distributes the power. And, while the Constitution gives considerable power to the legislature and the citizens, others (including the courts and the federal government) can take actions that constrain the budget.

There is no single explanation for the state's current budget crisis. The legislature, the voters, the courts and the federal government all impose their own set of demands on the state's budget, and each one brings with it a new set of uncertainties.

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ENDNOTES:

- <sup>1</sup> State of Arizona Joint Legislative Budget Committee (2003) Appropriations Report, p. BH-5. Retrieved June 25, 2003 from <http://www.azleg.state.az.us/jlbc/03app/bh5.pdf>.
- <sup>2</sup> Constitution of the State of Arizona. (Article V, Section 7).
- <sup>3</sup> State of Arizona Financial Statement. (2002, June 30). p. 92.
- <sup>4</sup> State of Arizona Laws 2002, Forty-fifth legislature, Sixth Special Session, Chapter 1, Section 61.
- <sup>5</sup> Initiative & Referendum Institute. (2003, April 1). What is the initiative and referendum process. Retrieved June 5, 2003, from <http://www.iandrinstitute.org/Quick%20Fact%20-%20What%20is%20I&R.htm#Initiatives>.
- <sup>6</sup> Office of the Arizona Secretary of State. (2002). Retrieved June 26, 2003 from [http://www.sosaz.com/scripts/cfs\\_committee.dll/CommitteeSearch](http://www.sosaz.com/scripts/cfs_committee.dll/CommitteeSearch).
- <sup>7</sup> Office of the Secretary of State. (1992). Ballot Propositions Election Pamphlet, 1992 General Election.
- <sup>8</sup> Office of the Secretary of State. (1998). Ballot Propositions Election Pamphlet, 1998 General Election.
- <sup>9</sup> Office of the Secretary of State. (1994). Ballot Propositions Election Pamphlet, 1994 General Election.
- <sup>10</sup> Office of the Secretary of State. (1998). Ballot Propositions Election Pamphlet, 1998 General Election.
- <sup>11</sup> Office of the Secretary of State. (2000). Ballot Propositions Election Pamphlet, 2000 General Election.
- <sup>12</sup> State of Arizona Joint Legislative Budget Committee. (2002). JLBC Appropriations Report — Fiscal Year 2002 and 2003, p. 196, table 1.
- <sup>13</sup> Office of the Secretary of State (2000). Ballot Propositions Election Pamphlet, 2000 General Election.
- <sup>14</sup> *Roosevelt Elementary School District No. 66 v. Bishop*, 179 Ariz. 233, 877 P.2d 806, 1994.
- <sup>15</sup> State of Arizona Joint Legislative Budget Committee. (2002, October 7). Spreadsheet retrieved June 4, 2003, from <http://www.azleg.state.az.us/jlbc/GF10year-Web.xls>.
- <sup>16</sup> *Arnold v. Sarn*. 775 P.2d 521 (Ariz. 1989). Retrieved March 28, 2003, from [http://www.azleg.state.az.us/issues/senate/arnold\\_percent20v.\\_percent20sarn.doc.pdf](http://www.azleg.state.az.us/issues/senate/arnold_percent20v._percent20sarn.doc.pdf).
- <sup>17</sup> State of Arizona Department of Revenue. (2002, October 8). ADOR Begins Refund Process, pp. 2-3. Retrieved June 5, 2003, from [http://www.revenue.state.az.us/ladewig/PDF\\_files/NewsRelease\\_Oct82002.pdf](http://www.revenue.state.az.us/ladewig/PDF_files/NewsRelease_Oct82002.pdf).
- <sup>18</sup> United States Department of Justice, Civil Rights Division, Disability Rights Section. (2002, May). *A Guide to Disability Rights Law*. p. 9. Retrieved June 5, 2003, from <http://www.usdoj.gov/crt/ada/cguide.htm>.