

**INDUSTRY ALLIES:**

- \* Business organizations, including state chambers of commerce and Coalitions Against Regressive Taxation, which oppose excise taxes as regressive.
- \* Organized labor, which opposes excise taxes as unfair to lower- and middle-income Americans, and supports instead progressive sources of revenue.
- \* Citizens for Tax Justice, a labor-supported progressive tax research organization. CTJ produces analyses of federal and state tax systems and revenue raising proposals. These studies are promoted through labor and fair tax coalitions in the states.
- \* Organizations representing lower-income and minority groups, including the Coalition on Human Needs, Opportunities Industrialization Centers of America, A. Philip Randolph Institute (Black Americans) and Labor Council for Latin American Advancement (Hispanics).
- \* Organizations representing the tobacco family and rural Americans, including the American Agriculture Movement.
- \* Organizations representing senior citizens (National Council of Senior Citizens) and women in the labor movement (Coalition of Labor Union Women).