

Table B
Initiative Constraints on Revenue Increases in California, 2009–10

<i>Revenue source</i>	<i>Percent tax revenue nationwide</i>	<i>Constraints</i>	<i>Initiative</i>
Taxes			
Personal income.....	35	Minimum 1% surtax on millionaires	Proposition 63 (2004)
Sales (general).....	31	Prohibited on food	Proposition 163 (1992)
Corporate income.....	7	None	
Gasoline.....	5	None	
Alcohol & tobacco.....	3	At least 75¢/pack	Proposition 99 (1988), Proposition 10 (1998)
Property.....	2	No more than 1%	Proposition 13 (1978)
Death & gift.....	0.7	Prohibited	Proposition 6 (1982)
Charges.....	...	None	...
Lottery.....	...	Required	Proposition 37 (1984)

Note: "Percent Tax Revenue Nationwide" is the percentage of tax revenue raised from a particular tax by all state governments in 2007 (Statistical Abstract of the United States, 2010, Table 441). Tax revenue does not include revenue from charges and lottery.