The California Research Bureau is pleased to announce the publication of *A Brief History of Major Tax Changes in California, 1979-2015*. Since Proposition 13 passed in 1978, California has not had another major revamping of its tax system despite a widely acknowledged need for an overhaul. This paper, originally published in an appendix to Controller Betty Yee’s “Comprehensive Tax Reform in California: A Contextual Framework,” looks at the frequent incremental changes on taxation California has made, including the Legislature considering an average of 245 tax bills per year over the last two decades.

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**CULTURE & DEMOGRAPHY**  
"We find that 0.6% of U.S. adults identify as transgender. This figure is double the estimate that utilized data from roughly a decade ago and implies that … 1.4 million adults in the U.S. identify as transgender. State-level estimates of adults who identify as transgender range from 0.3% in North Dakota to 0.8% in Hawaii…. The youngest age group, 18 to 24 year olds, is more likely than older age groups to identify as transgender.” California is estimated to have 218,400 adults who identify as transgender.


“... This paper considers different ways to think about mobility from poverty, shows differences in poverty and mobility over time and across people, and illustrates the potential effects of changing underlying patterns and trends on poverty and mobility…. Children, particularly young children, are far more likely to be poor than working-age adults…. Another possible goal for poverty reduction would be bringing the poverty rates of black and Hispanic people in line with those of white people…. Among families with low incomes, even modest savings can buffer the negative effects of economic shocks and support the journey toward greater economic security.”

**ECONOMY**


https://www.chicagofed.org/publications/working-papers/2016/wp2016-09

Neighborhoods within two kilometers of cities’ business districts declined in population from 1980 to 2000 but have regained much of the loss since 2000. Most of the decline came from residents without a college degree (of all races), while the return of college-educated whites (especially in childless households) formed most of the post-2000 rebound. “[C]hoices to live in central neighborhoods primarily reflect a shifting balance between rising home prices and valuations of local amenities, though 1980-2000 central area population declines also reflect deteriorating nearby labor market opportunities for low skilled whites.”

**EDUCATION**

*Count All Kids: Using the 9th Grade Cohort to Improve Transparency and Accountability.* Achieve. Sep. 29, 2016. 5 p.


State reporting on high school graduation rates is not always an accurate reflection of career-and college-readiness (CCR). “[S]tates could provide a more accurate picture of the college and career readiness of their high school students that sends the message that all students need to graduate college and career ready and incentivizes schools and districts to focus on that goal.” The main recommendation is to include an adjusted cohort of 9th graders—including all who were in various subgroups, such as students taking CCR coursework—as part of any formula for calculating success.

**EMPLOYMENT**


“The gap in fortunes between the college-educated [white males] and those with high school degrees or the equivalent has widened dramatically in the past 20 years…. But the sharpening divide highlighted in the study does not tell the whole story of what has happened to the workforce…. In recent years, the proportion of [all] people attending college has grown while the proportion who never attended college has dwindled…. The shrinking group of non-college-educated Americans are the ones who were most likely to fall behind in the past 40 years … [as] earnings among nonwhite men have followed trends similar to those in the study.” (The Washington Post, Oct. 5, 2016)

ENERGY & ENVIRONMENT


“Policy choices related to sea-level rise have the potential to shape the future development and resiliency of U.S. coasts. Policy options include a continuation of current government programs and policies, actions that address the forces contributing to sea-level rise globally or locally, and actions that reduce the vulnerability to and consequences of sea-level rise on U.S. coasts. For all the policy options, there are underlying questions of costs and benefits and who bears the costs of pursuing or not pursuing the policies.”

GENERAL GOVERNMENT


“There are substantial differences in the credit card offers that banks extend to different potential customers… [L]ess-educated households were offered higher late fees, over-limit fees, and default penalty rates, as well as more up-front inducements, such as low introductory APRs, cash back, and waivers of annual fees. In contrast, more highly educated households were offered cards with front-loaded features such as stable regular purchasing APRs and low late fees and over-limit fees…. [W]hen a state’s unemployment insurance benefits increased, … banks issued potential borrowers within that state more offers with reward programs, late fees, and default penalties, and … moved the back-loaded features to the end of the letter.” (NBER Digest, Sep. 2016)

HEALTH


In Spring 2016, the CDC conducted an opt-in internet panel survey of 2,258 health care workers, and found flu vaccine coverage was “79.0%, similar to coverage during the 2014–15 season. Coverage was highest among physicians, nurse practitioners/physician assistants, nurses, pharmacists, and health care personnel working in hospital settings. Coverage was lowest among assistants and aides and personnel working in long-term care settings.” Higher vaccination coverage was associated with health care facilities where employers required the vaccines. “In the absence of vaccination requirements, expanding the number of health care locations offering vaccination onsite, over multiple days, and at no cost might help sustain and improve influenza vaccination coverage among health care personnel.”

TRANSPORTATION & INFRASTRUCTURE
"The U.S. population is projected to continue growing for decades to come, reaching 400 million circa 2050. Accommodating more people at current living standards will require many new homes, but how will cities deliver such housing?" Expanding the size of cities is often opposed in California as "sprawl". However, “[c]ities that have curbed their expansion have – with limited exception – failed to compensate with densification. As a result they have produced far less housing than they would otherwise, with severe national implications for housing affordability, geographic mobility and access to opportunity, all of which are keenly felt today as we approach the top of another housing cycle.”

About *Studies in the News*  

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