Corporate Political Spending and State Tax Policy Evidence from Citizens United

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To what extent is U.S. state tax policy affected by corporate political contributions? The 2010 Supreme Court Citizens United v. Federal Election Commission ruling provides an exogenous shock to corporate campaign spending, allowing corporations to spend on elections in 23 states which previously had spending bans. Ten years after the ruling and for a wide range of outcomes, we are not able to identify economically or statistically significant effects of corporate independent expenditures on state tax policy, including tax rates, discretionary tax breaks, and tax revenues.