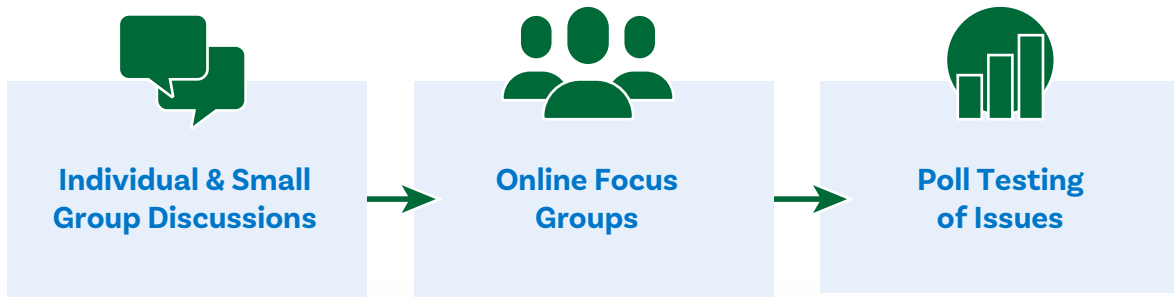




The Beacon Center’s vision is to ensure that Tennessee is truly a land of opportunity for all its residents. Our work will ensure that Tennessee is a place where parents can access the best education for their child, where property rights are preserved and Tennesseans can achieve the dream of homeownership, where quality healthcare is just around the corner no matter where you live, where taxes are low and anyone with a vision can start and grow a business, and where government is accountable to the people it serves.

This vision is the result of a statewide listening tour conducted in 2024. We spent months listening to Tennesseans from all corners of the state to hear their biggest challenges. The listening tour was composed of the following components:

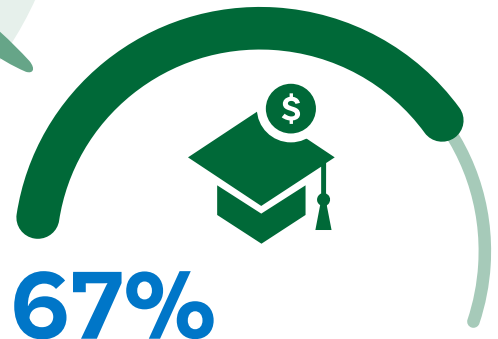


We took what we learned and turned it into an agenda to make Tennessee a land of opportunity by focusing on the following core issue areas in 2025 and 2026.



# Education Freedom

We will make Tennessee a place where parents can access the best education for their child.



# 67%

of Tennesseans support a statewide education savings accounts program, **while just 13% oppose it.**

*Beacon Poll (January 2025)*

We will advance policy reforms to put parents in the driver's seat of their child's education, and we will explore strategic litigation to defend our school choice programs from legal attacks and defeat regulations that prevent education entrepreneurs from being part of the solution.

## Agenda

- ✓ Adopt universal school choice
- ✓ Expand access to charter schools
- ✓ Protect education entrepreneurs like micro-school founders

First, we must empower parents to control the destiny of their child's education. Every parent—regardless of their means or where they live—should be able to decide their child's educational environment. Parents deserve both a quality public education option and universal access to education savings accounts to choose a private school if it will better serve them. Tennesseans should have access to robust charter school options in every part of the state. And education entrepreneurs should be free to create new and innovative ways to educate our future generations.

# Property Rights & Housing

We will make Tennessee a place where property rights are preserved, and where Tennesseans can achieve the dream of homeownership.



# 8 in 10

voters want to limit property tax hikes with a **referendum for approval.**

*Beacon Poll (January 2025)*

## Agenda

- ✓ Limit local property tax hikes
- ✓ Ban a state property tax
- ✓ Advance sensible zoning and permitting reform

We have identified the biggest drivers to high housing costs, namely massive increases in local property taxes, byzantine zoning policies, and permitting regulations that limit the building of new homes. Beacon will tackle these barriers by proposing a limit on the growth of property taxes and supporting a constitutional amendment to prohibit a statewide property tax from ever being imposed upon taxpayers.

We will also advance sensible zoning, permitting, and land use reforms and conduct strategic litigation to protect Tennesseans' property rights. This is not only important to sustain Tennessee's housing market long-term, but reducing barriers to building could provide immediate relief to the victims of the Hurricane Helene flooding in East Tennessee, assisting them in their rebuilding efforts.

Through these actions, we will ensure that Tennesseans can stay in their homes when they want, that those who are seeking to realize the dream of homeownership can do so, and that renters are not overly burdened by high housing costs due to government regulations.

## Quality Healthcare

*We will make Tennessee a place where quality healthcare is just around the corner no matter where you live.*

### Agenda

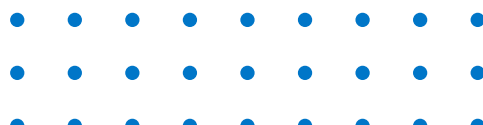
- ✓ Fully repeal remaining certificate-of-need laws
- ✓ Adopt Right to Try 2.0
- ✓ Increase patients' access to providers

While Tennessee policymakers have recently advanced reforms that are already expanding access to care, more needs to be done. Beacon will continue our call for the full repeal of certificate-of-need laws. These laws restrict providers from offering new services and have denied a total of \$733 million in economic investments in our communities since 2000.

We will build upon our past success by proposing Right to Try 2.0. This allows for individualized treatments that would otherwise be blocked by the Food and Drug Administration (FDA) for those facing a terminal illness. This expansion of the Right to Try Law previously passed by the state legislature—and subsequently adopted by the federal government under the first Trump Administration—is necessary because the original law does not extend to individualized treatments. As the Goldwater Institute explains, “Rapid medical innovations have made it possible to take an individual’s genetic

information and create a treatment for that individual person. More patients, especially those with rare and ultra-rare illnesses, will pursue these treatments when they have exhausted other options. Unfortunately, the FDA’s current regulatory scheme is not designed to handle these kinds of individual treatments, and that will keep life-saving medication out of the hands of patients unless reforms are adopted.” Right to Try 2.0 will solve this problem for terminally ill patients with nowhere else to turn.

Another concerning healthcare trend is that Tennessee is suffering from a shortage of providers like doctors and nurses. This is expected to only worsen in the coming years. To address this shortage that limits patients’ access to quality healthcare, we will support sensible reforms that will allow non-physician providers to serve patients within the scope of their education, especially in rural communities across our state.



# Economic Opportunity

We will make Tennessee a place where taxes are low and anyone with a vision can start and grow a business.

## Agenda

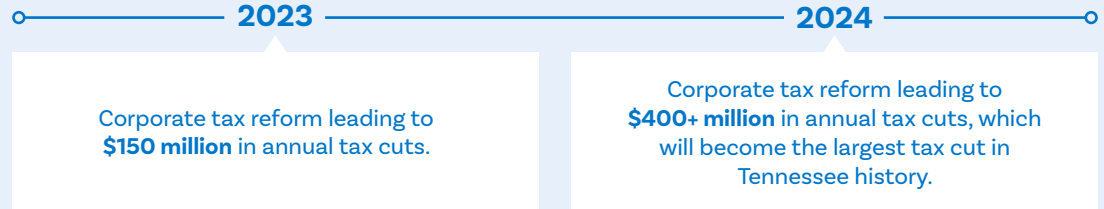
- ✓ Pursue further business tax reforms
- ✓ Protect independent contractors' ability to earn a living and maintain portable benefits
- ✓ Adopt a REINS Act to curb excessive regulation
- ✓ Eliminate unnecessary licensing red tape

Tennessee policymakers have passed two consecutive historic tax reforms to make our state more competitive with surrounding states. To build upon this success and make Tennessee the envy of every other state, Beacon has outlined what the state can do next. First, we will call for allowing companies to fully write off the cost of equipment (e.g., machinery purchased by a manufacturer) in the year they make that costly investment. Previously, companies had to amortize that cost over the course of years, if not over a

decade. As part of Gov. Bill Lee's 2023 Tennessee Works Tax Act, Tennessee began allowing these write-offs, known as "full expensing." This makes an important change for companies while having minimal impact on state revenues.

Long-term, we will press for further reforms to our franchise and excise taxes, as well as a full repeal of our business tax on gross receipts, as called for in our recent report, ["Tennessee Trends: The State of Tennessee's Economy."](#)

### Previous Tax Cuts



As the economy evolves, more and more Tennesseans are taking job opportunities outside the traditional employer-employee relationship. Beacon will protect the growing number of independent contractors and their ability to earn a living as they see fit. Beacon will call on policymakers to protect the practice of offering portable benefits to independent contractors and gig economy workers. These benefits give non-traditional workers access to benefits like retirement plans and health insurance and can be taken with them when they move from job to job. And if the U.S. Department of Labor continues to foist its unconstitutional rules on independent contractors and businesses in our state, we will maintain our current lawsuits against it.

Beacon will also support the adoption of a state-level REINS Act to rein in the regulatory state. Government red tape harms the economy and contributes to inflation by hamstringing businesses and consumers. A REINS Act would require the state legislature to approve any new agency rule with an impact of more than \$1 million to the economy, giving Tennesseans' elected representatives a greater say in the regulations imposed upon them by unelected state agencies.

Finally, Beacon knows the detrimental impact onerous licensing regulations have on Tennesseans' ability to earn a living. We will explore both policy and legal solutions to reduce these barriers to good jobs.

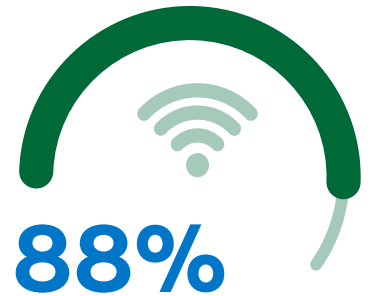


# Government Accountability

*We will make Tennessee a place where government is accountable to the people it serves.*

In addition to the above reforms, over the next two years, we will explore ways to keep government answerable to the people and limit its intrusion into Tennesseans' lives. Among the reforms Beacon will explore include:

- ▶ Shining light on the practice of taxpayer-funded lobbying, which allows local governments to hire lobbyists using taxpayer dollars. This is a practice that a meager 5% of voters support according to the *Beacon Poll*.
- ▶ Limiting the ability of local government utilities to compete against the private sector by spending taxpayer money on expensive internet buildouts. As we revealed in a recent report, these government-owned networks rack up an average of twice as much debt as they promise taxpayers and ratepayers.
- ▶ Preventing the levels of government overreach that we saw during the COVID-19 pandemic by limiting the emergency powers of government at all levels.
- ▶ Assessing the consequences of the state government's reliance on federal funds and the strings attached to those dollars. We should require every state agency to disclose how much federal funding they receive, for what purpose, and what rules are associated with that funding.



of households say they have access to reliable high-speed internet.

*Beacon Poll (July 2024)*

## A Land of Opportunity

By addressing our fellow Tennesseans' biggest challenges, we can make our state the best place in America to live, work, and raise a family. Tennessee can be known as the ideal place for parents to provide their children with the best education, where property rights are preserved and homeownership is in reach for more people, where quality and affordable healthcare is readily available, where taxpayers are allowed to keep their hard-earned money thanks to low taxes, and where government is no bigger than it should be. By working with Tennesseans from one corner of the state to the other, we can make this bold vision a reality and make Tennessee the land of opportunity.



### **About Us**

The Beacon Center empowers Tennesseans to reclaim and protect their freedoms, so that they can pursue their version of the American Dream. The Center is an independent, nonprofit, and nonpartisan research organization dedicated to providing expert empirical research and timely free market solutions to public policy issues in Tennessee.

### **Guarantee of Quality Scholarship**

The Beacon Center of Tennessee is committed to delivering the highest quality and most reliable research on Tennessee policy issues. The Center guarantees that all original factual data are true and correct and that information attributed to other sources is accurately represented. The Center encourages rigorous critique of its research. If an error ever exists in the accuracy of any material fact or reference to an independent source, please bring the mistake to the Center's attention with supporting evidence. The Center will respond in writing and correct the mistake in an errata sheet accompanying all subsequent distribution of the publication, which constitutes the complete and final remedy under this guarantee.

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