

# TAX FACTS



Taxpayers' Federation of Illinois

63 • 4 / August 2010

## TOUGH ON TAXPAYERS: HIGH COSTS OF CORRECTIONS

By Mary Ann Dyar

*Mary Ann Dyar was a Program Manager at Chicago Metropolis 2020, a business and civic organization implementing policy initiatives and programs for regional action on issues including land use, transportation, childhood development and education. Her policy emphasis was on justice and violence, examining issues of crime, violence, incarceration and rehabilitation. Ms. Dyar had the lead staff role in the research and development of the "2006 Crime and Justice Index" which provides an overview of criminal justice policies and outcomes in Illinois over the past 35 years. The Crime and Justice Index, from which the graphs in this article are taken, can be accessed in its entirety at the Chicago Metropolis 2020 Web site: <http://www.chicagometropolis2020.org/documents/2006CrimeandJusticeIndex.pdf>. Ms. Dyar is currently with the Adult Redeploy Illinois Program.*

The recent attention that the state's early release plans have garnered illustrates the importance and complexity of the issue of controlling corrections costs. The early release programs were designed to help save money by altering some of the ways that criminal justice funds are spent. For successful policy development, it is critical to take a more systemic look at criminal justice spending in order to determine where changes can be made while preserving public safety. This article lays out how Chicago Metropolis 2020 has suggested reviewing the system and seeking improvements in its efficiency and effectiveness.

In 2006, Chicago Metropolis 2020 released its *Crime and Justice Index* chronicling 35 years of "tough on crime" policies in Illinois and their economic and social impacts on the state. While many of these policies and practices remain in force, there have been promising shifts in trends as a result of reforms, and the recent passage of the Crime Reduction Act presents the

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## NOTES FROM THE INSIDE. . .

By J. Thomas Johnson

In the past two issues of Tax Facts we analyzed some of the little known facts and unexpected consequences of Illinois' K-12 school funding through the resource equalizing formula commonly referred to as the "Foundation Grant." This issue studies another area of significant cost to the state, the Department of Corrections. I, along with probably most of Illinois' taxpayers, assumed the costs incurred in this state function were largely attributed to the incarceration of hardened criminals. Our author on this subject, Mary Ann Dyar, shows however, that 40% of all admissions to the state prison system and 20% of the Corrections budget is spent on non-violent drug offenders. At annual costs in excess of \$20,000 per year, the question is, isn't there a more cost efficient way to deal with this portion of the prison population. The article identifies ways where more effective and less costly approaches should be employed.

In this period of fiscal stress at the state level and for the taxpayers as well, these alternative approaches to prison incarceration must be seriously considered. What is being suggested is not an early release program of potentially violent criminals but programs that should be evaluated as an alternative to initial prison incarceration. Programs that potentially will produce contributors to rather than costs to Illinois' economy and society.

Future issues of Tax Facts will evaluate other government programs where alternative approaches could produce a more efficient and/or economical delivery of public services.

opportunity for wide scale reform and realignment leading to a more efficient and cost-effective criminal justice system.

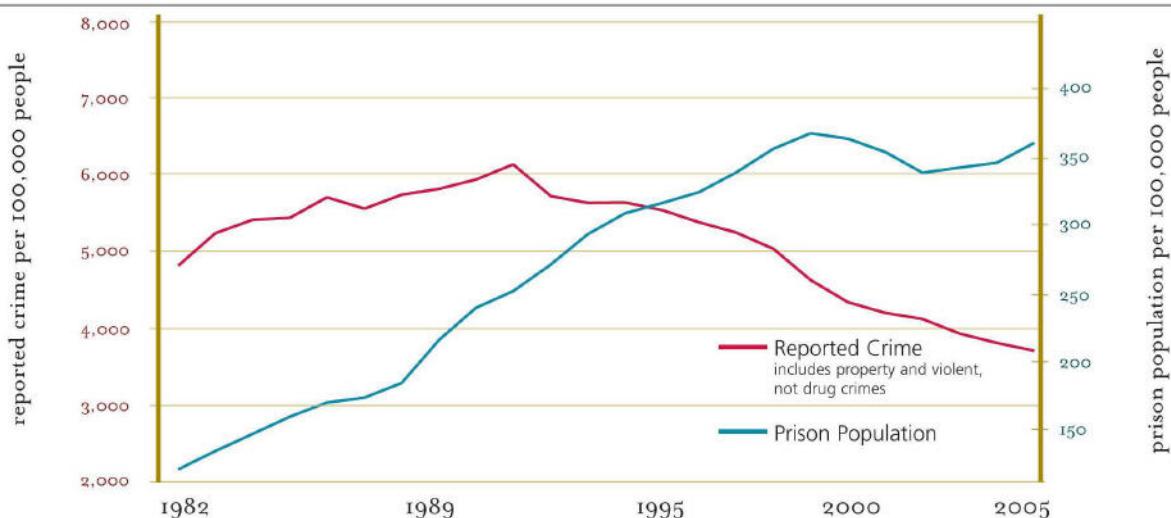
## THE COST OF PRISONS

The cost of prisons has skyrocketed over the past four decades because of rising prison populations in an era of mass incarceration. From 1970 to 2005, the budget for the Illinois Department of Corrections grew by 20 times – from \$65 million to \$1.3 billion, a level at which it remained in 2009. (Even adjusted for inflation, the budget quadrupled over that time period.)

The rise in incarceration rates has to do with who is going into to prison and how long they stay. Even as crime rates have decreased, incarceration rates have increased because of longer sentences for violent and habitual criminals, and more prison sentences for those convicted of low-level felonies, particularly those involving drugs.

States bear the majority of corrections costs, running the prisons and supervising those who

ILLINOIS CRIME RATE VS. ILLINOIS PRISON POPULATION, 1982–2005



Source: Illinois Criminal Justice Information Authority, Illinois Department of Corrections, U.S. Census Bureau

have left prison but are on “mandatory supervised release” (parole). In tough economic times, state governments are looking for ways to reduce prison populations in ways that do not threaten public safety and that employ strategies that are proven to reduce recidivism. In a recent survey by the Vera Institute of Justice, 30 out of 33 states reported cost-cutting in their FY2010

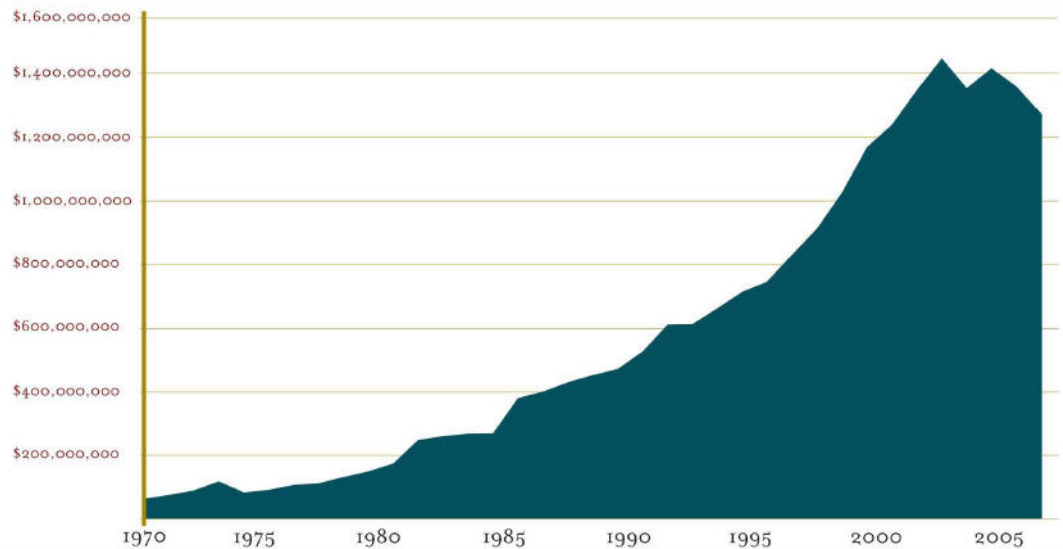
corrections budgets.<sup>1</sup> Illinois is no exception, facing a budget crisis of its own. For maximum benefit, the state should view this crisis as the opportunity to implement major criminal justice reform and realign policies and practices so that expensive prison space is reserved for those who pose the greatest threats to public safety, freeing up scarce resources for other important social service goals.

In Illinois, one out of every \$20 of General Revenue Funds goes to the Department of Corrections, and this proportion is likely to be even higher in the coming years as cuts are made in other segments of the state budget. From 1990 to 2004, state spending on corrections increased at a rate four times that of spending on higher education. For all the spending, however, recidivism rates remain unacceptably high with more than half of those who leave prison returning within three years.

<sup>1</sup> In “The Fiscal Crisis in Corrections: Rethinking Policies and Practices,” states reported first, seeking operational efficiencies (by cutting staff, consolidating or closing facilities, reducing healthcare or food services, or eliminating or downsizing programs); second, reducing costs associated with recidivism (by improving community supervision in probation, parole and reentry, and implementing “graduated response grids”); and third, accelerating prison releases (with good time/earned time, increased availability of parole, medical or geriatric parole and through risk-reduction sentences), July 2009 (source: [http://www.vera.org/files/The-fiscal-crisis-in-corrections\\_July-2009.pdf](http://www.vera.org/files/The-fiscal-crisis-in-corrections_July-2009.pdf), retrieved October 16, 2009.)

**CHART 2**

ILLINOIS DEPARTMENT OF CORRECTIONS BUDGET, 1970-2005



Source: State of Illinois Budget

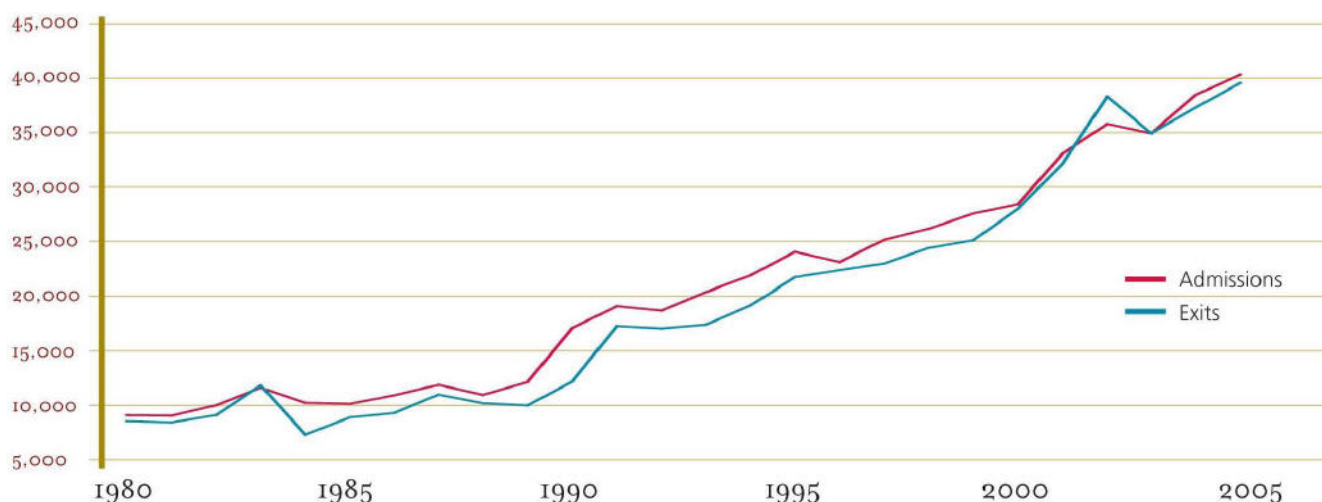
There is growing evidence and experience in other states that it is smart to make reforms that scale back mass incarceration and its huge collateral consequences for long-term fiscal savings, and – more importantly – for reductions in the number of those victimized by crime.

## CORRECTIONAL POPULATION IN ILLINOIS

From 1970 to 2005, Illinois’ prison population increased by 500%. The current population is more than 45,000 prisoners; and, according to a report by the Pew Center on the States, the population is projected to reach 49,497 by 2011.<sup>2</sup> After decades of stability in the prison population, the “War on Drugs” and the passage of Truth-in-Sentencing laws in the 1980s and 1990s had the most significant impacts on the increase in the number of people entering and staying in prison.

<sup>2</sup> From “Public Safety, Public Spending: Forecasting America’s Prison Population, 2007-2001” from the Public Safety Performance, A project of The Pew Charitable Trusts, rev. June 2007 (source: <http://www.pewcenteronthestates.org/uploadedFiles/Public%20Safety%20Public%20Spending.pdf>, retrieved November 20, 2009).

**CHART 3** NUMBER OF PEOPLE ENTERING AND EXITING PRISONS IN ILLINOIS, 1980–2005



Source: Illinois Department of Corrections

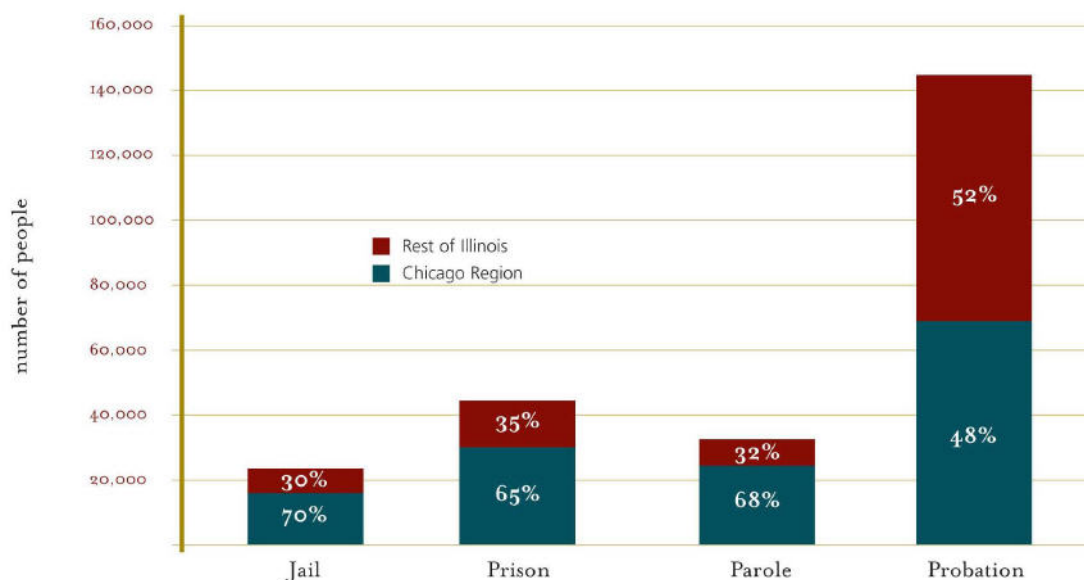
Illinois imprisons more than 350 people out of every 100,000 – or .35% of its population. This is a higher rate than in most other countries in the world.<sup>3</sup> At current rates in the U.S., one out of every 15 people born in 2001 will spend time in prison during his or her lifetime.

largest in the state.

The prison industry is an important economic factor downstate where most prisons are located. Prisons provide resources in many towns, bringing state jobs and state and federal

In Illinois, there are more than 245,000 people under correctional supervision. If the correctional population were a city, it would be the second

**CHART 4** ILLINOIS CORRECTIONAL POPULATION, 2005



Source: Administrative Office of the Illinois Courts; Illinois Criminal Justice Information Authority, Illinois Department of Corrections

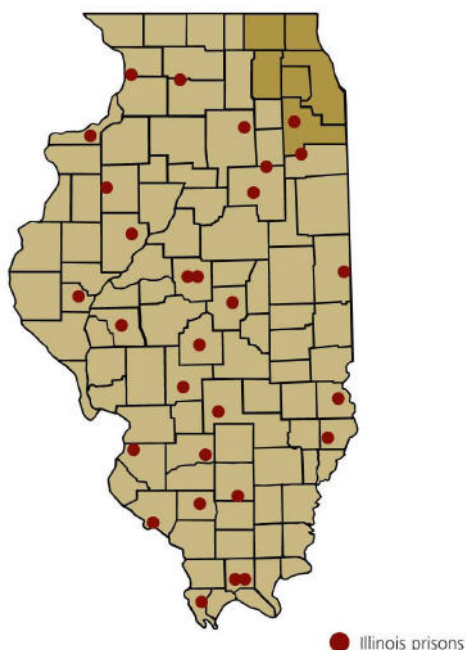
revenue -sharing tax dollars (because the Census counts prisoners where they are held and not from where they come).

<sup>3</sup> Nationwide, the rate of incarceration in the population was fairly steady from 1925-1975, at 110 per 100,000 people. In the 1980s and 1990s, the rate of imprisonment climbed exponentially and is now over 750 per 100,000 – more than any other industrialized nation; in fact, five times the rate in England (151) and more than eight times the rate in Japan (88) (source: <http://www.nytimes.com/2008/04/23/world/americas/23iht-23prison.12253738.html>, retrieved October 16, 2009).

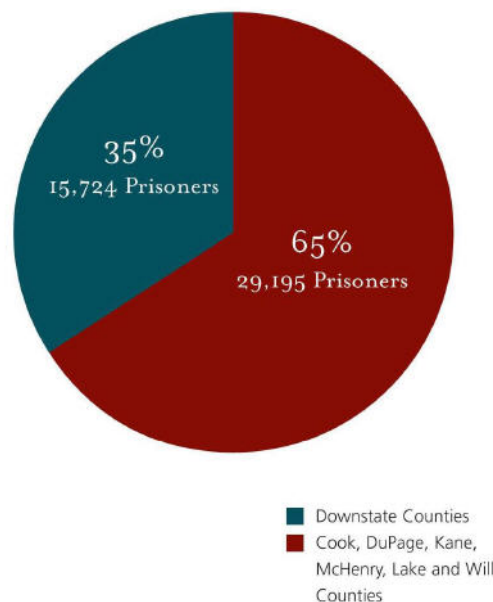
The majority of prisoners – nearly two-thirds – however, come from the Chicago region. Often prisoners are located 200 miles away from their home communities.



**CHART 5**  
PRISON LOCATIONS IN ILLINOIS



**CHART 6**  
PRISONER ORIGINS IN ILLINOIS, 2005



Source: Illinois Department of Corrections

## INCREASE IN THE PRISON POPULATION

The increase in the prison population is due to three main groups: more low-level drug offenders being sentenced to prison, more parolees being returned to prison on technical violations, and violent and habitual criminals staying in prison for much longer periods.

**Drug offenders:** Since the 1980s when the drug war started, the number of prison admissions in Illinois for drug crimes has climbed from 8% in 1985 to 40% of all admissions in 2005 – many for low-level nonviolent drug offenses. Class 4 simple drug possession was the largest single group of admissions into Illinois prisons last year. It costs \$250 million each year to incarcerate non-violent drug offenders in Illinois prisons.

**Parole violators:** There have also been large numbers of people entering prison as a result of violating the conditions of their parole. Violations of parole may be due to the

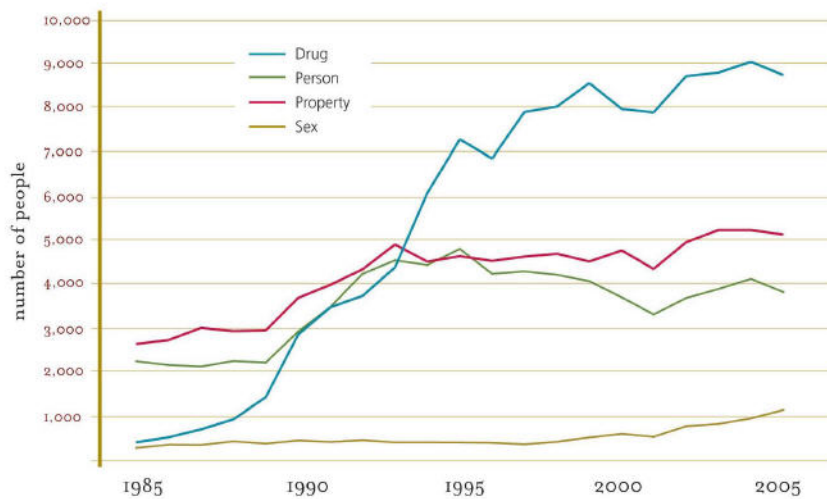
commission of a new crime or they may be technical in nature, such as failing a drug test or associating with other parolees. From 2000 to 2005, the number of parolees sent back to prison for technical violations rose from 3,715 to 10,528, which was 27% of 2005 prison admissions.

Those in prison on low-level drug offenses and technical violations are only there for short periods of time and often cycle back through the system in part due to unaddressed criminogenic needs such as mental illness or drug addiction, creating a “revolving door” on many prisons. The average prison sentence of an Illinois prisoner now is a little over one year, with a large number of prisoners serving a matter of months. Of those released in FY2008, nearly 6,000 prisoners served 63 days or less in prison, which is not long enough to participate in effective treatment, education or other correctional programs. (Of those serving 63 days or less, 85% were Class 4 felons.<sup>4</sup>)

<sup>4</sup> Class 4 offenses are the least serious type of felony and include possession of small amounts of drugs, driving under the influence, prostitution, fraud, and retail theft.

CHART 7

PRISONERS FROM THE CHICAGO REGION BY OFFENSE TYPE, 1985–2005



Source: Illinois Department of Corrections

From a policy perspective, the pressing question is whether prison is the most effective way to deal with low-level nonviolent drug offenders, when community-based treatment is much cheaper and leads to better public safety and public health outcomes. For every \$1 spent on drug treatment, an estimated \$7 is saved in costs ranging from health care and mental health services to crime- and prison-related costs to lost earnings.

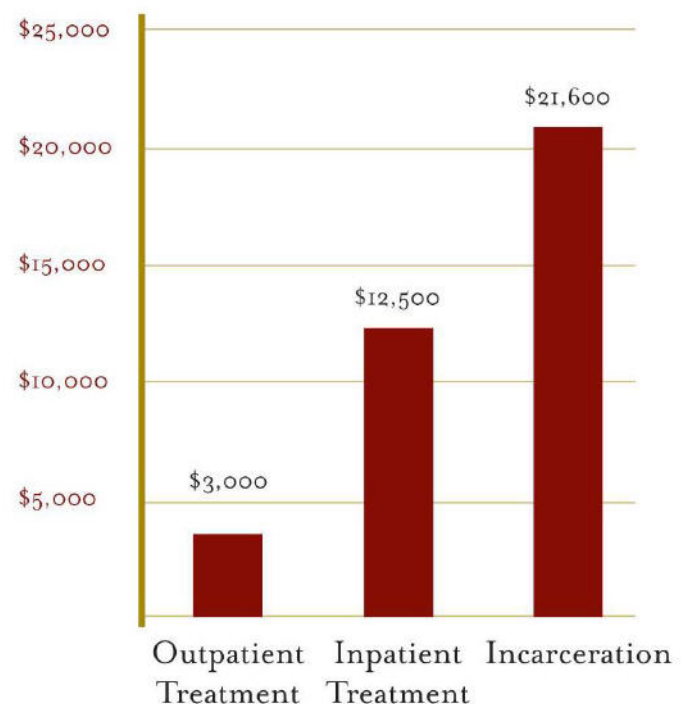
**Long-term prisoners:** On the opposite end from low-level drug offenders and technical violators are the violent and habitual offenders who are more frequently spending their natural lives in prison since the passage of “Truth-In-Sentencing” (TIS) legislation, which has had a large impact on the size of the prison population. According to a recent analysis of data from the Illinois Department of Corrections by Dr. Dave Olson of Loyola University, 50% of the increase in the Illinois prison population between 1989 and 2009 was due to violent offenders amassing in prisons. This is largely due to the impact being felt of Truth-In-Sentencing laws passed in the early-1990s requiring violent offenders

to serve 85-100% of their sentences without the chance for early release on good time credit or other credits. As a result, the average cost of a murder sentence has risen to roughly \$816,000 (from \$400,469 pre-TIS).<sup>5</sup>

It is difficult to argue against the fact that many of these people need to be locked up; however, the unintended consequence is that more and more end up remaining incarcerated into their elderly years when they are expensive to house and care for, and long after they pose a risk to public safety.<sup>6</sup>

CHART 8

COMPARATIVE COSTS OF INCARCERATION AND SUBSTANCE ABUSE TREATMENT



<sup>5</sup> From the “FINAL REPORT: The Impact of Truth-In-Sentencing Law on Sentence Lengths, Time to Serve and Disciplinary Incidents of Convicted Murderers and Sex Offenders” prepared by David E. Olson, Magnus Seng, Jordan Boulger and Mellissa McClure, June 2009 (source: <http://www.icjia.state.il.us/public/pdf/ResearchReports/FINAL%20REPORT%20The%20Impact%20of%20Illinois%20Truth-in-Sentencing%20Law%200609.pdf>, retrieved October 16, 2009).

## RECENT REFORMS IN ILLINOIS

Over the past ten years or so, Illinois has implemented innovative programs to address these troubling trends, and there has been some positive impact. For example:

- **Sheridan Drug Prison**, the nation's first comprehensive drug treatment prison and reentry program, opened in 2004 with the goal to treat inmates' addictions and prevent their return to prison by offering wrap-around services upon release.
  - *Corresponding trend:* Sheridan graduates have been found to be 21% less likely to be rearrested, and 44% less likely to return to prison than their counterparts from other prisons. Additionally, Sheridan program participants are more likely to be employed and maintain employment, compared to other parolees.
- **Redeploy Illinois**, a statewide initiative that provides financial incentives to local communities to rehabilitate their own juvenile delinquents and financial penalties if they do not meet the goal of reducing the number of youth sent to state prisons
  - *Corresponding trend:* Reduction of 51% in the number of commitments to the Department of Juvenile Justice from the Redeploy pilot sites, which represents an estimated cost avoidance to the state of almost \$19 million

<sup>6</sup> The FY08 Annual Report of the Illinois Department of Corrections reports 898 inmates, or 2% of the prison population, are 60 years or over (source: [http://www.idoc.state.il.us/subsections/reports/annual\\_report/FY08%20DOC%20Annual%20Rpt.pdf](http://www.idoc.state.il.us/subsections/reports/annual_report/FY08%20DOC%20Annual%20Rpt.pdf), retrieved February 26, 2010).

- **Expansion of drug schools, drug courts and mental health courts** that offer alternate dispositions at sentencing for drug-addicted and mentally ill offenders.
  - *Corresponding trend:* Admissions to prison for drug possession have steadily declined after peaking in 2005, from 8,848 to 6,874 in 2008, a 22% decrease<sup>7</sup>
- **Operation Spotlight**, an initiative launched in 2003 to double the number of parole agents and enhance case management training, and other back-end programs including graduated responses such as Halfway Back
  - *Corresponding trend:* Reduction of 39% in the number of technical violators going back into prison from FY06 to FY08

Illinois needs to build on these isolated successes and develop a sound, effective and accountable plan for reform. A giant step in that direction has been the passage of the Crime Reduction Act, which was signed into law in August 2009.

## THE CRIME REDUCTION ACT (PUBLIC ACT 96-0761)

The Crime Reduction Act is an ambitious effort to recalibrate the state's criminal justice system to reduce crime and unnecessary incarceration and deploy tax dollars more wisely. The Crime Reduction Act offers the framework for ongoing systemic reform through:

<sup>7</sup> From "New Directions for Illinois Drug Policy: An Update on Incarceration for Drug Offenses in Illinois" by Kathleen Kane-Willis, Gregory Greenman and Stephanie Schmitz, June 2009 (source: <http://www.roosevelt.edu/ima/pdfs/NewDirectionsforIllinoisDrugPolicy0609%20.pdf>, retrieved October 16, 2009).

- **Risk assessment** – harnessing technological advances, the Crime Reduction Act mandates the establishment of a standardized assessment instrument through the Risk, Assets and Needs Assessment Task Force that will gather and share information on offenders throughout the criminal justice system to most effectively match them with appropriate services and supervision levels.
- **Evidence-based practices** – utilizing the best research available and lessons learned in other jurisdictions, the Crime Reduction Act mandates the use of programs and services in probation, prison and parole that are proven to reduce recidivism and result in positive outcomes.
- **Diversion** – based on the successful juvenile program, Adult Redeploy Illinois will use state corrections dollars to provide grants to local communities to develop offender programs and services in exchange for reducing the number of people they send to prison or risk penalties.

In addition, a state-level Sentencing Policy Advisory Council (SPAC) has also been established to accumulate information on the costs and effectiveness of the elements of the criminal justice system by tracking how the present sentencing policies and practices, including incarceration and alternatives to incarceration, increase public safety and decrease crime rates.

We can learn from the experiences that other states have had with strategic or community corrections policies and programs. Through use of an extensive pre-sentence assessment process, Virginia has reduced incarceration of

non-violent offenders to less than 30% of the total prison population, whereas the national average – and Illinois' experience – is around 50%.<sup>8</sup> In addition, providing Missouri judges with accurate information about offenders' risk factors and about effective sentences (e.g., treatment or incarceration, etc.) has led to a reduction in its prison population by 700 inmates.<sup>9</sup> In the wake of these reforms, neither state has experienced an increase in crime. In total, 22 states have established commissions which monitor such activities, collecting information on effective sentencing practices and analyzing how the criminal justice system can improve the safety of communities while controlling costs.<sup>10</sup>

Governor Quinn allocated \$2 million in FY10 GRF dollars to help get the Adult Redeploy Illinois program underway (these funds expired at the end of the fiscal year, June 30, 2010), and a \$4 million ARRA (American Recovery and Reinvestment Act) JAG (Justice Assistance Grant) grant through the Illinois Criminal Justice Information Authority (ICJIA) will be used for pilot site implementation over the next two and a half years.

<sup>8</sup> In FY08, the Virginia prison population was comprised of 27.8% non-violent offenders (source: <http://www.vadoc.virginia.gov/about/facts/research/new-statsum/fy08statsummary.pdf>, retrieved March 25, 2010). In FY08, 45% of Illinois prisoners were there on non-violent offenses (other than person offenses and sex offenses) (source: [http://www.idoc.state.il.us/subsections/reports/annual\\_report/FY08%20DOC%20Annual%20Rpt.pdf](http://www.idoc.state.il.us/subsections/reports/annual_report/FY08%20DOC%20Annual%20Rpt.pdf), retrieved February 20, 2009).

<sup>9</sup> From "State's implementation of new Sentencing Assessment Report proves successful," July 3, 2007 (source: <http://www.courts.mo.gov/pressrel.nsf/0/f1840d282b9cfd708625730d004859c9?OpenDocument>, retrieved March 25, 2010).

<sup>10</sup> Source: Vera Institute of Justice.



# **11TH ANNUAL ILLINOIS STATE & LOCAL TAX CONFERENCE**

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8:00 - 8:30

### REGISTRATION

8:30 - 8:40

### WELCOME

**Tom Johnson**, *President*  
Taxpayers' Federation of Illinois

8:40 - 10:10 GENERAL SESSION

### 2010 - THE CALM BEFORE THE STORM? AN ILLINOIS UPDATE

**Tom Johnson**, *TFI*  
**Mike Wynne**, *Partner*,  
Reed Smith LLP - Chicago

### WHAT'S HAPPENING EVERYWHERE

**Harley Duncan**, *Managing Director*,  
*Washington National Tax*, KPMG LLP -  
Washington DC  
**Fred Marcus**, *Partner*,  
Horwood Marcus & Berk Chartered -  
Chicago

10:10 - 10:30

### NETWORKING

10:30 - 12:00 GENERAL SESSION

### THE GOOD, THE BAD, AND THE UGLY

**Ted Bots**, *Senior Manager*, *State & Local Tax*, Baker & McKenzie LLP - Chicago  
**Dean Bruno**, *Executive Director*,

Ernst & Young LLP - Chicago

10:30 - 12:00 CONTINUED

### ILLINOIS DEPARTMENT OF REVENUE - NEW DEVELOPMENTS AND PRIORITIES

**Brian Hamer**, *Director*,  
Illinois Department of Revenue -  
Springfield

**Louise Calvert**,  
Illinois Department of Revenue - Chicago  
**Dan Hall**, *Bureau Manager*, *Audit Bureau*  
Illinois Department of Revenue - Spring-  
field

**John McCaffery**, *General Counsel*, Illinois  
Department of Revenue - Springfield

**Brian Wolfberg**, *Chairman*, *Board of Ap-  
peals*, Illinois Department of Revenue -  
Chicago

**Paul Bogdanski**, *Sr. Manager*, *State &  
Local Tax*, Grant Thornton LLP -  
Moderator

12:00 - 1:30 LUNCH

### 6 WEEKS TO GO - Political Prognostications from one of Illinois' Premier Political Pundits

**Paul Green**, *Director*, *School of Policy  
Studies*, Roosevelt University - Chicago

1:30 - 2:30

### A. TO HAVE AND TO (WITH)HOLD: NONRESIDENT WITHHOLDING ON OWNERS OF PASS THROUGH ENTITIES AND EMPLOYEES

**Greg Bergmann**, *Partner*,  
Deloitte Tax LLP - Chicago  
**Paul Cheung**, *Director*,  
Ryan Inc. - Chicago



### 1:30 - 2:30 CONTINUED

#### B. FAS 5: TALES FROM THE FRONT LINES

**Charles Barnwell**, *President*,  
Barnwell & Company - Atlanta GA  
**Susan Penway**,  
MTS Consulting LLC - Skokie

#### C. UNCLAIMED PROPERTY: THE NEW TAX? WHAT TAX PROFESSIONALS NEED TO KNOW

**Michael Giannettino**, *Sr. Manager*,  
PricewaterhouseCoopers LLP -  
New York, NY  
**Samantha Petersen**, *Senior Manager*,  
True Partners Consulting LLC -  
Los Angeles CA

#### C. DIS-INCENTIVE OR DIS(SED) INCENTIVES: THE END OF THE WORLD AS WE KNOW IT?

**Connie Beard**, *Executive Director*,  
Illinois Chamber Tax Institute -  
Springfield  
**Dorice Pepin**, *Managing Director*,  
WTAS LLC - Chicago  
**Thomas Henderson**, *Executive Director*,  
Illinois Tax Increment Association

### 3:50 - 4:50

#### BUSINESS, ETHICS & LEADERSHIP: IN A POST ENRON ERA

**Al Gini**, *Professor Business Ethics*,  
Loyola University Chicago

### 2:30 - 2:50

#### NETWORKING

### 2:50 - 3:50

#### A. IS THIS BAD SOURCING AND ALLOCATION OR JUST INCONSISTENCY?

**Scott Heyman**, *Partner*,  
Sidley Austin LLP - Chicago  
**David Kupiec**, *Attorney at Law*,  
Kupiec & Martin LLC - Chicago  
**Ron Cook**, *State Tax Acct. & Compliance*  
*Mgr.*, Exelon Corporation - Chicago

#### B. SALES TAXATION IN THE DIGITAL ECONOMY

**Tom Donohoe**, *Partner*,  
McDermott Will & Emery LLP - Chicago  
**Brian Little**, *Senior Manager, Sales Tax*,  
Deloitte Tax LLP - Chicago  
**Joe Coughlin**, *Senior Manager, Sales &*  
*Use Tax*, Abbott Laboratories,  
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