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# NCSL FISCAL BRIEF: STATE BALANCED BUDGET PROVISIONS

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Balancing the budget is widely considered to be the foundation of state fiscal practices. Keeping a budget balanced in times of fiscal stress, however, can be an overwhelming challenge for policymakers. This report reviews the meaning of a state balanced budget and identifies the statutory and constitutional provisions that various authorities—state legislative fiscal officers, executive budget officers and academics—identify as the requirements that apply. Besides being a major concern in state policy and politics, state balanced budgets are also a subject for academic analysis. Some of the findings of academic study are discussed here, since they demonstrate how difficult it is to find consensus on what a state's balanced budget requirements are.

## This report includes:

- The nature of state balanced budget requirements
- What is meant by a "balanced budget"
- State compliance with balanced budget requirements
- Constitutional and statutory citations for state balance budget requirements

For state policymakers, the requirement of a balanced budget largely refers to the operating budget. In most states that is the general fund budget, which is the subject of annual or biennial appropriations. The general fund is where most state tax collections are deposited and from where most appropriations are made. A few states also have an education fund that receives tax revenues, is appropriated and is subject to balance requirements, like the general fund. Less attention (if any) is given to the question of whether a state's *entire* budget is in balance.

Grants and reimbursements from the federal government make up most of a state's non-general fund. The question of balancing these revenues with expenditures does not arise since states can spend only as much as they receive. State non-general fund expenditures from state sources tend to be from revenues legally designated (or "earmarked") for specific purposes and controlled by their availability. Bond finance for capital projects, the purpose of which is borrowing against future revenues, is generally not considered by policymakers to fall within any constraints of a balanced budget requirement.

So, what does it mean if a state must balance only the operating budget?

What is meant by a balanced budget is not as clear as it may seem intuitively. Even the number of states whose laws require a balanced budget can be disputed, depending on the way the requirements are defined. The National Conference of State Legislatures (NCSL) has traditionally reported that 49 states must balance their budgets, with Vermont being the exception. Other authorities add Wyoming and North Dakota as exceptions, and some authorities in Alaska contend that it does not have an explicit requirement for a balanced budget. Two points can be made with certainty, however: Most states have formal balanced budget requirements with some degree of stringency, and state political cultures reinforce the requirements.

## THE NATURE OF STATE BALANCED BUDGET REQUIREMENTS

Some states have strict, explicit balanced budget requirements to ensure that expenditures in a fiscal year are within the cash available for that fiscal year. For example, the Oklahoma Constitution requires the periodic allotment of appropriations from a fund be reduced on a pro rata basis if the fund's revenues fall below the forecast. In other states, the requirement comes from a constitutional limitation on state indebtedness or some other budgetary provision. Virginia, for example, has a constitutional requirement that the governor keep spending within revenues, but lacks a binding enforcement mechanism. Constitutional provisions in other states, such as Michigan, allow unavoidable deficits to be resolved in the next fiscal year, without defining "unavoidable."[1] In some states that lack explicit language requiring a balanced budget, a generally observed practice of doing so is based on a limitation on state debt, interpretation of other statutes, or traditional practice.

State balanced budget requirements can be categorized as consisting of one or more of the following:

- The governor's proposed budget must be balanced;
- The enacted budget must be balanced;
- No deficit can be carried forward from one fiscal period into the next.

The National Association of State Budget Officers (NASBO) conducted the most recent survey of such requirements in 2008. Its findings appear in Table 1.

1. Arnold Rich, "Fiscal Year Deficits: A Review of State Deficits and Their Legal Consequences" (Senate Fiscal Agency, Michigan State Senate, Lansing, Mich., December 1991) .

## Table 1. Balanced Budget Requirements

| State | Governor Must Submit Balanced Budget | Legislature Must Pass Balanced Budget | Cannot Carry Over Deficit |
|---|---|---|---|
| Alabama | C, S | S | X |
| Alaska | S | S | X |
| Arizona | C, S | C, S | -- |
| Arkansas | S | S | X |
| California | C | C | X |
| Colorado | C | C | X |
| Connecticut | S | C, S | -- |
| Delaware | C, S | C, S | X |
| Florida | C, S | C, S | X |
| Georgia | C | C | X |
| Hawaii | C, S | -- | X |
| Idaho | -- | C | X |
| Illinois | C | C | -- |
| Indiana | -- | -- | X |
| Iowa | C, S | S | X |
| Kansas | S | C, S | X |
| Kentucky | C, S | C, S | X |
| Louisiana | C, S | C, S | X |
| Maine | C, S | C | X |
| Maryland | C | C | -- |
| Massachusetts | C, S | C, S | -- |
| Michigan | C, S | C | -- |
| Minnesota | C, S | S | X |
| Mississippi | S | S | X |
| Missouri | C, S | -- | X |
| Montana | S | C | X |
| Nebraska | C | S | X |
| Nevada | S | C | X |
| New Hampshire | S | -- | X |
| New Jersey | C | C | -- |
| New Mexico | C | C | X |
| New York | C | -- | -- |
| North Carolina | C, S | S | X |
| North Dakota | C | C | X |
| Ohio | C | C | X |
| Oklahoma | S | C | X |
| Oregon | C | C | X |
| Pennsylvania | C, S | -- | -- |
| Rhode Island | C | C | X |
| South Carolina | C | C | X |
| South Dakota | C | C | X |
| Tennessee | C | C | X |
| Texas | -- | C, S | -- |
| Utah | C | C, S | X |
| Vermont | -- | -- | -- |
| Virginia | -- | -- | X |
| Washington | S | -- | X |
| West Virginia | -- | C | -- |
| Wisconsin | C | C | -- |
| Wyoming | -- | -- | X |
| Puerto Rico | C | C | X |
| **Totals** | **44** | **41** | **38** |

**Key:** C—Constitutional; S—Statutory
**Note:** Data for Puerto Rico are taken from a NASBO survey conducted in 1995.
**Sources:** National Association of State Budget Officers, 2008

Table 1 represents the understanding of state executive branch budget officers of their states' requirements. It is used as a foundation for this report's discussion because it is the most recently compiled 50-state information. Not everyone would agree with its listings. Yilan Hou and Daniel Smith of the University of Georgia compiled substantially different lists of state balanced budget provisions in work they published in 2006, based on their reading of state statutes and constitutional provisions.[2] Appendix 1 of this report consists of the sources for state balanced budget provisions that state legislative fiscal staff provided NCSL in 1996, which do not entirely agree with the budget officers or Hou and Smith. The U.S. General Accounting Office (GAO; now known as the Government Accountability Office) also came to different conclusions in 1993.[3] Different readings of the law, the extent to which people's understanding is influenced by state judicial decisions (which no one appears to have compiled), and state practice can lead to different conclusions about the nature of the laws and their applicability.

For example, Table 1 reports that 43 states and Puerto Rico require that the budget a governor recommends must be in balance. GAO concurred in its 1993 report. Hou and Smith, however, reported that governors in only 33 states must submit a balanced budget.[4]

The requirement of a proposed balanced budget is generally regarded as the weakest of the three types of requirements. A tougher requirement is that the budget enacted by the legislature has to be balanced. Where does this apply? Once again, authorities differ.

GAO reported in 1993 that 36 states have such a requirement.[5] In 2006, Hou and Smith reported that 45 states have one.[6] And in 2008, NASBO reported, as seen in Table 1, that 41 states have this requirement in the constitution, statutes or both.[7] People even differ over the requirement in a given state. For example, NASBO found neither a constitutional nor statutory requirement for Hawaii, but Hou and Smith found a constitutional provision. Hawaii legislative fiscal staff reported that both exist. Budget officers and legislative fiscal staff in Maine and Tennessee reported a constitutional obligation for the legislature to pass a balanced budget, but Hou and Smith could not find that requirement in either state's constitution.

The General Accounting Office commented that "some balanced budget requirements are based on interpretations of state constitutions and statutes rather than on an explicit statement that the state must have a balanced budget."[8] Reading the constitutional and statutory provisions cited in the Appendix supports GAO's observation, since a number of them appear to be limitations on debt or

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2. Yilan Hou and Daniel L. Smith, "A Framework for Understanding State Balanced Budget Requirement Systems: Reexamining Distinctive Features and an Operational Definition," Public Budgeting and Finance Public Budgeting and Finance 26, no. 3 (September 2006), 22-45.

3. U.S. General Accounting Office, *Balanced Budget Requirements: State Experiences and Implications for the Federal Government* (GAO/AFMD-93-58BR, Washington, D.C.: GAO, 1995), 15. Available at http://archive.gao.gov/d44t15/148877.pdf

4 Hou and Smith, 34-35.

5. GAO, 14.

6. Hou and Smith, 34-35.

7. National Association of State Budget Officers, *Budget Processes in the States* (Washington, D.C.: NASBO, 2008), 40.

8 . GAO, 11.

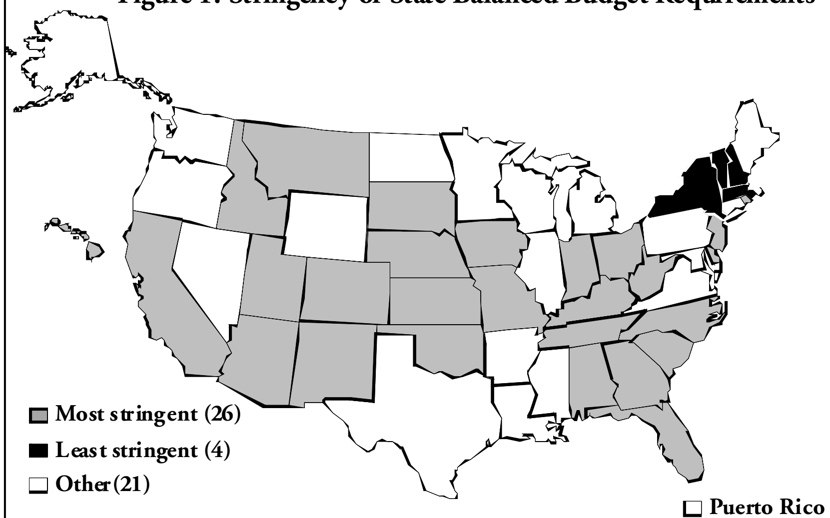
are so general as to make it difficult to see a balanced budget requirement in the language.[9] The link between the constitutional or statutory language and a balanced budget requirement can be obscure, at least from the point of view of observers outside the state government in question.

North Dakota provides an example. Executive budget staff reported to NASBO that the constitution requires that the governor submit, the legislature enact, and the governor sign a balanced budget. For this report, legislative fiscal staff cited Article X, Section 13 of the state constitution as the source of the state's balanced budget requirement. Hou and Smith, however, report a complete absence of balanced budget requirements in the North Dakota Constitution and statutes, and point out that Article X, Section 13, is a general limitation on debt.[10] A restriction of debt can certainly imply that annual or biennial budgets have to be balanced, but clearly is open to differing interpretations by observers.

Prohibitions against carrying deficits into the next fiscal year are a way of enforcing the principle of a balanced budget. Thirteen states reported to NASBO that they are not prohibited from carrying an end-of-year deficit forward into the next fiscal period, as shown in Table 1. GAO reported that 21 states may carry a budget deficit forward from one fiscal year or biennium to another "if necessary."[11]

The stringency of state requirements varies substantially. In 1984, the staff of the Advisory Commission on Intergovernmental Relations evaluated state balanced budget requirements on a scale of 0 to 10, with 10 indicating the most rigorous requirement. For a score of 10, a state had to have a constitutional prohibition against carrying a deficit forward and requirements that the governor propose and the legislature pass a balanced budget. Twenty-six states scored a 10, and 10 more states scored either eight or nine points. According to this evaluation, 36 of the states had rigorous balanced budget requirements. The low-scoring states tend to have only a statutory or constitutional requirement that the governor submit a balanced budget, but not that one be enacted.[12] Figure 1 shows the 26 highest-scoring states and the four with scores of three or less. In

**Figure 1. Stringency of State Balanced Budget Requirements**




Source: U.S. Advisory Commission on Intergovernmental Relations, 1984

9. Marcia Howard, *State Balanced Budget Requirements: Provisions and Practice* (Washington, D.C.: National Association of State Budget Officers, June 1992) , 3.
10. Hou and Smith, 44; NASBO, 40.
11. In addition to the 13 states listed in Table 1 as not prohibited from carrying over a deficit, the GAO adds Delaware, Georgia, Iowa, Nebraska, New Hampshire, Utah, Virginia and Washington. GAO, 12-17.
12.ACIR, Fiscal Discipline, 40, 41.

California, the voters approved constitutional amendments in 2004 that require the Legislature to enact a balanced budget and prohibit borrowing to manage an end-of-year deficit. Those amendments moved California into the "most rigorous" category.

## WHAT IS A BALANCED BUDGET?

State budget processes focus on balancing state operating budgets with less emphasis on balancing the rest of the state budget. Reviewing the role that state general funds play in overall state finances helps explain why.

State governments practice fund accounting, which means all state revenues are deposited in particular funds and every expenditure comes from particular funds. This practice has survived from the 19th century, when unified state budgets did not exist, and most revenues were earmarked for specific expenditures.

The most important fund is the general fund, which in almost every state receives almost all tax and fee collections as well as miscellaneous revenues. The few states that are exceptions to this rule maintain funds for the support of public education, which also collect major tax revenues; examples can be found in Alabama and Michigan. Most legislative appropriations are made from the general fund. The general fund budget is the focus of public attention because the appropriations process is a key element of the policymaking process and at times the dominant element. Therefore, balancing the general fund budget is what is commonly meant by balancing the state budget.

State general funds (plus education funds, where those are maintained separately) receive 50 percent to 60 percent or more of state revenue collections from all state sources. Thus, there are large amounts of money outside the general fund. Of revenues raised within states, motor fuel taxes (kept separate for transportation purposes), higher education's tuition and fees, and public hospitals' collections are the most important non-general fund revenues. These are good examples of what often are called "earmarked" revenues—those statutorily or even constitutionally designated for a particular expenditure. In almost every state, federal funds are separate from general funds.

The general fund budget receives more attention than the rest of state budgeting in part because there are few annual decisions to make about the rest of the budget.

- Almost all federal reimbursements or grants in aid to a state are designated for specific purposes. The governor and legislature have little discretion over the purpose of federal funds.

- Some tax collections may be directly apportioned to local governments or other specified purposes without going through the appropriations process.

- Some states allow agencies, universities or programs to collect and spend fees, charges, or tuition without annual or biennial appropriations.

- Capital expenditures (discussed at greater length below) may not be part of the general fund budget.

It is practically impossible for revenues and expenditures listed above to get out of balance, since expenditures are controlled by available funds. Thus it is not surprising that the political focus of “balancing the budget” tends to be on the general fund.

## Reserves

State governments usually plan to carry cash reserves from one fiscal period into the next. Whether the reserve is in a formal budget stabilization fund (rainy day fund) or not, it is intended to help with cash management and to make up possible shortfalls in revenues (the specifics vary greatly from state to state). Reserves are part of the annual equation, therefore. A state can have a balanced budget despite a revenue shortfall if reserves are available to make up the difference.

Restrictions on borrowing cause state governments to hold reserves. Borrowing is not a routine matter for state governments. In some states, executive branch officials have limited authority to initiate short-term borrowing for cash-flow purposes; however, in many states, even short-term loans cannot be sought without legislative approval. In addition, a few states can undertake long-term borrowing (for more than one year) without voter approval. The alternative to borrowing, of course, is to maintain reserves.

Reserves are so important a part of state finance that both the National Conference of State Legislatures and the National Association of State Budget Officers measure them annually. Reserves measured as a percentage of state spending are the most useful simple measurement of state fiscal well-being. A reserve of 5 percent of budgeted expenditures is a conventional standard of adequacy, although what is appropriate for each state will depend on circumstances.

## Capital expenditures

Most state governments, unlike the federal government, have separate operating and capital budgets. Operating budgets rely upon continuing revenues. A growing amount of state capital finance also comes from the issue of debt. State governments borrow substantial amounts for capital expenditure, a practice that sometimes leads observers to conclude that state budgets are not in fact balanced. How is this practice reconciled with the contention that states must balance their budgets?

The common state practice is to consider that borrowing for capital expenditure does not violate the principle of maintaining a balanced budget. Borrowing for capital expenditure does not *legally* violate state balanced budget provisions, either because those provisions specify a way that general obligation debt may be issued, or because, in states that do not permit general obligation debt, judicial decisions have validated the issuance of other forms of debt. In some states, general obligation debt requires a vote of the people.

## Other Borrowing

State governments with the power to extend a deficit from one fiscal period into the next can accumulate debt if the process is repeated. Such a situation can occur in a prolonged cyclical downturn. Two historic examples of such accumulated annual deficits being turned into long-term debt come from Louisiana and Connecticut:

***The Louisiana Economic Recovery District.*** In 1988, Louisiana officials were faced with an accumulated multi-year deficit in operating accounts that they had been covering by borrowing internally from other state accounts and by deferring payments to vendors. Because the state constitution prohibited the use of state long-term debt for such a purpose, the state established a special district called the Louisiana Economic Recovery District to issue the debt. The Recovery District, which encompassed the entire state, levied a statewide 1 percent sales tax to support the issuance of $982 million in bonds.

***The Connecticut Debt Retirement Fund.*** At the end of FY 1991, Connecticut had accumulated a deficit of $966 million in its general fund, largely because of that year's revenue shortfalls but also because a shortfall of $157 million carried forward from FY 1990. Legislation enacted in 1991 allowed the issuance of general obligation Economic Recovery Notes to amortize the deficit over five years, and a Debt Retirement Fund as a repayment mechanism. Funds for repayment of the bonds came directly from tax receipts that otherwise would have been credited to the general fund.

Another form of debt undertaken by some state governments has been to delay making actuarially—required contributions to public pension plans. This can occur more or less silently through a failure to appropriate the required amount. In 2010, New York and Virginia acted more formally with legislation. State and local government payments in New York and state payments in Virginia were not made for the ensuing fiscal year but instead recognized as debt to be repaid to the retirement fund with interest over the following 10 years.

Revenue bonds and short-term debt generally can be issued without legislative or popular votes. Since they have to be linked to a project or service that will provide the funding to liquidate them, they are not generally a likely source of direct funding for a state shortfall. Sales of state assets to public authorities in Northeastern states in the early 1990s (to gain cash to help balance general fund budgets) were sometimes linked to the issue of revenue bonds, however. Authorities—a state turnpike authority for example—might be able to issue revenue bonds to cover the cost of buying a state asset, such as a highway, to make cash available to state government.[13]

## COMPLIANCE WITH BALANCED BUDGET REQUIREMENTS

State balanced budget requirements matter.[14] States that have the most rigorous requirements for a balanced budget are the most likely to balance their budgets. States with less rigorous budgeting requirements nonetheless consistently focus on balancing their budgets. Although there is generally

13. National Association of State Treasurers, State Treasury Activities & Functions (Lexington, Ky..: Council of State Governments, 1994), 97.

14 . James M. Poterba, "Balanced Budget Rules and fiscal Policy: Evidence from the States," *National Tax Journal* 48, no.3 (September 1995), 329-336; Barbara A. Chaney, Paul A. Copley and Mary S. Stone, The Effect of Fiscal Stress and Balanced Budget Requirements of the Funding and Measurement of State Pension Obligations," *Journal of Accounting and Public Policy* 21 (2002), 287-313; Yilan Hou and Daniel L. Smith, "Do State Balanced Budget Requirements Matter? Testing Two Explanatory Frameworks," *Public Choice* 145 (2010), 57-79.

no legal mechanism to force compliance, 22 states report having an enforcement provision. Many of them specify the constitutional provision itself as the enforcement mechanism. States with more specific provisions frequently cite statutory requirements that hold certain officials liable for imbalances. Alabama and Oklahoma, for example, require mandatory reductions in expenditures to keep budgets in balance, but this requirement is rare.[15]

Three examples follow of constitutional enforcement provisions. It is not clear that legal measures envisioned in the Alabama citation have ever been taken against a state official for failure to keep a state budget in balance. A substantial number of states allow or require governors to reduce state spending when it is likely to exceed available resources, along the lines of the Minnesota and North Carolina provisions cited below.

***Alabama.*** The state constitution allows claims against appropriations to become void at the end of the fiscal year if the treasury lacks money to pay them. A treasurer who violates this provision is subject to a $5,000 fine, two years' imprisonment in the state penitentiary, or both, as well as impeachment.

***Minnesota.*** Deficits are to be avoided by reducing unexpended agency allotments even if it is necessary to defer or suspend statutory obligations to do so.

***North Carolina.*** The constitution requires that the governor "shall continually survey the collection of the revenue and shall effect the necessary economies in State expenditures" whenever he determines that revenues and reserves will not meet budgeted expenditures.

Restrictions on state indebtedness are a powerful inducement to balance budgets. At least 16 states require voter approval of general obligation debt. The constitutions of at least five states prohibit debt altogether (although a constitutional amendment could create an exception, and this is the method used to express popular approval of indebtedness in some states). Long-term indebtedness generally requires legislative approval for specific instances. No state emulates the federal practice of legislatively capping the amount of indebtedness and allowing the executive branch to borrow routinely. As a result, every state issuance of general obligation debt occurs in the political arena.

For the majority of states, however, the most important factor contributing to balanced budgets is not an enforcement mechanism or a provision specifying how a shortfall will be resolved. Rather, it is the *tradition* of balancing the budget that has created a forceful political rule to do so. Although states with enforcement provisions emphasize their importance, the *expectation* that state budgets will be balanced is the most important force in maintaining a balanced budget.

## Conclusion

Constitutional and statutory provisions requiring balanced budgets are often unclear, making it impossible to count the different kinds of requirements with precision. Some state requirements that governors and legislators regard as binding have emerged over time through judicial decisions based

15. NASBO, State Balanced Budget Requirements, 5.

on constitutional provisions that appear to have little to do with budgets. Not only is it difficult in some states to determine the constitutional or statutory authority, but often it is also unclear what the enforcement mechanism is.

Considering the lack of specific constitutional mandates and enforcement structures, state compliance with the principle of a balanced budget is notable. Restrictions on debt play a part, but are an insufficient explanation for the fact that even states that can legally carry a deficit from one year to the next try to avoid doing so. It appears that the political convention that state budgets are supposed to be balanced is its own enforcement mechanism.

# APPENDIX 1.

## CONSTITUTIONAL AND STATUTORY CITATIONS FOR STATE BALANCE BUDGET REQUIREMENTS

| State | Constitution | Statutes (§) |
|---|---|---|
| Alabama | Amendment No. 26 of the Constitution of 1901, § 213 | 41-19-9, 41-4-83, 41-4-90, 41-19-4 |
| Alaska | Article IX, §§ 8 and 10 | §§ 37.07.020; § 37.07.030 |
| Arizona | Article 9, § 3; Article 9, § 5 | 35-115 |
| Arkansas | Amendment 20 | 19-1-212; 19-4-201 |
| California | Article 4, § 12, Subdivision (a); Article 16, § 1 | Government Code § 13337.5 |
| Colorado | Article 10, §§ 2, 16; Article XI, § 3 | 24-37-301 |
| Connecticut | Article XXVIII | 4-72 |
| Delaware | Article VIII, § 6 | Title 29, § 6337; 6339; 6533 |
| Florida | Article 7, § 1(d) | § 216.221 (1) |
| Georgia | Article 3, § 9, Paragraph IV (b) | 45-12-75 |
| Hawaii | Article VII, § 5 | Title 5, § 37-74 (c) |
| Idaho | Article 7, § 1; Article 8, § 1 | |
| Illinois | Article VIII, § 2 | |
| Indiana | Article 10, § 5: | Title 4, Article 4-9.1-1-8 |
| Iowa | Article VII, § 2 | 8.22, Part 1, Sub§ 2, f |
| Kansas | Article 11, §§ 4, 6, 7 | 75-3722 |
| Kentucky | §§ 49, 50, 171 | |
| Louisiana | Article VII, § 10: (E)-(G) | |
| Maine | Article 9, § 14 | Title 5, Chapter 149, § 1664 |
| Maryland | Article III, § 52(5a) | |
| Massachusetts | Article 63, § 2 | Chapter 29B, § 2 |
| Michigan | Article 4, § 31; Article 5, §§ 14, 15, 18, 20 | |
| Minnesota | | § 16A.11, subdivision 2; § 16A.15, subdivision 1 |
| Mississippi | | § 27-103-125 |
| Missouri | Article 3, § 37; Article 4, §§ 24, 27 | |
| Montana | Article 8, § 9 | |
| Nebraska | Article 13, § 1 | |
| Nevada | Article 9, § 2 | 353.205(1); 353.235(2) |

## APPENDIX 1.

**CONSTITUTIONAL AND STATUTORY CITATIONS FOR STATE BALANCE BUDGET REQUIREMENTS**

| State | Constitution | Statutes (§) |
|---|---|---|
| New Hampshire | | Chapter 9:3(e); Chapter 9:9; Chapter 9:16-b: I |
| New Jersey | Article 8, § 2, par. 2; Article 8, § 2 par. 3 | Title 52, § 27B-21, 27B-22 |
| New Mexico | Article 9, §§ 7, 8 | |
| New York | Article 7, § 2 | Legislative Law, § 54 |
| North Carolina | Article III, § 5(3) | § 143-25 |
| North Dakota | Article X, § 13 | |
| Ohio | Article 8, §§ 1, 2; Article 12, § 4 | Title 1, § 126.05 |
| Oklahoma | Article 10, § 23 | |
| Oregon | Article IX, §§ 2, 6 | 291.216(2) |
| Pennsylvania | Article 8, §§ 12; 13(a) | 71, § 233 |
| Rhode Island | Article 6, § 16 | 35, §§ 3-13; 3-16 |
| South Carolina | Article 10, § 7(a) | |
| South Dakota | Article 13, § 2 | Title 4, Chapter 7-10; 8-23 |
| Tennessee | Article 2, § 24 | |
| Texas | Article 3, § 49; 8, § 22(c) | |
| Utah | Article 13, § 9; 14, § 1 | 63-38-10(3) |
| Vermont | | |
| Virginia | Article 10 § 7 | |
| Washington | | 43.88.050; 43.88.110(5) |
| West Virginia | Article VI, § 51, Sub§ B (7); Article X, § 4 | |
| Wisconsin | Article 8, §§ 5, 6 | 20.003(4) |
| Wyoming | Article 16, §§ 1,2 | |

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