

Can Republicans Sell Their Big Beautiful Bill In 2026?

The House has passed its “big beautiful bill” with the action now moving to the Senate. As we have witnessed the last few weeks, internal machinations over legislative items like SALT and Medicaid are high priorities to Congressional Republicans. But from the voters’ perspective, they are focused on managing their household budgets and will be looking to understand how the bill solves problems they are facing. They will need to know more about the bill’s attributes than just big and beautiful.

During the legislative process for the 2017 Tax Cuts and Jobs Act, Republicans were focused on simplifying the tax code so that filing a tax return could fit on a postcard. But instead, the electorate was focused on managing cost of living and paying less in taxes. In a Pittsburgh focus group in the summer of 2017, we asked a group of voters about the most important reason for tax reform. The room burst into laughter about the obvious answer — *“that we would pay less taxes!”* Filing a return on a postcard was seen as a positive, but it was the least important in a series of personal outcomes.

In our tax research earlier this year, voters were shown a list of outcomes from tax policy and asked to rate each one based on importance. While each outcome was seen as important, the top priority was *helps you deal with inflation and high prices in your household budget* (mean 7.52), followed by *creating economic growth* (7.39) and *greater ability to save for the future and retirement* (7.38). Only Democrats prioritized a different outcome at the top of their list — *making the wealthy and corporations pay their fair share* (7.90), out of step with the rest of the electorate.

Importance of outcomes from tax policy (1=not important at all, 9=extremely important)	Overall	GOP	Indep	Dem
Helps you deal with inflation and high prices in your household budget	7.52	7.78	7.38	7.38
Creating economic growth	7.39	7.63	7.28	7.25
Greater ability to save for the future and retirement	7.38	7.59	7.20	7.35
An increase in your personal income	7.21	7.50	6.90	7.24
Reducing the debt and deficit	7.10	7.63	6.89	6.76
Better opportunities for jobs	7.10	7.26	6.85	7.20
Making the wealthy and corporations pay their fair share	6.99	6.30	6.81	7.90
Making America the best place in the world to do business	6.92	7.65	6.50	6.58
Making America’s economy more competitive	6.84	7.47	6.52	6.52
Increase federal revenues to balance the budget	6.16	6.35	5.80	6.32
Increasing revenues to provide for additional government programs	5.62	5.08	5.20	6.59

The electorate’s focus on cost of living is still in place today except it is more intense than in 2017. The country has come through record inflation and is still absorbing cumulative price increases. In [new research for the S Corporation Association](#), we found that voters are opposed to a tax increase given the ongoing challenges with inflation: *With the country still dealing with inflation, now is not the time to raise taxes* (62-25 believe-do not believe).

As David pointed out in [this week’s Roll Call column](#), Republicans are going into a challenging midterm election and must sell the legislation’s progress and benefits. That didn’t happen in 2018 as their campaign strategy did not take advantage of the great economy at the time. Republicans are about to get a second chance to get it right in 2026, with two conditions: 1) *If they can put their economic growth policies into place with the “big, beautiful” reconciliation bill and get it done in time for voters to see real progress.* 2) *If there is a party-wide commitment to focus on the No. 1 issue, the economy, and actually make it the No. 1 issue in the election, so we don’t see a repeat of 2018.*

Have a good weekend.

David & Myra