Reviews taxes and revenues, estimated expenditures, and possible new sources of tax revenue. Discusses methods of taxation in other states and describes a series of recommendations.

(3.00) ARIZONA
Compares income taxes of three types of corporations doing business in Arizona and California.

(4.00) ARKANSAS
Analysis of areas in which Arkansas and Federal income tax law vary; constitutional problems inherent in attempting to bring Arkansas law into conformity with Federal law; and possible degrees of conformity.

Summarizes the constitutional and statutory provisions in the state relating to sources of revenue for municipal governments.

Discusses the major factors involved in establishing a withholding system and traces the development of income tax withholding of the Federal government and the states.

Discusses the purposes and functions of the use tax; sales and use tax laws of other states; effect upon revenues of granting an exemption comparable to the exemption granted in the use tax.

(4.05) Exemption of Homesteads from Property Taxes. 1960. 9pp.
Discusses legal provisions relating to exemptions from the ad valorem tax, and summarizes the laws of various states exempting homesteads from ad valorem taxes.

(5.00) CALIFORNIA*
Reviews the development of revenue administration in California, the system of tax administration in other states, and the need for a central revenue department.

Reviews the probable causes of weaknesses in property administration; recent measures designed to correct those weaknesses and the remaining problems which have not been resolved.

Analyzes the problems of personal income taxes, the corporation tax, the fuel tax, and the personal property taxes.

Describes the development of the tax system, and summarizes the results of hearings by the appropriate tax administering authorities.

A survey of occupational, business, general and user-type fees and licenses in the state. Includes a short section on effects of fee structure and recommendations.

An analysis of the various facets of the problem of adjusting the state personal income tax law to Federal practice. Alternative approaches to "non-conformity" are discussed.

* Requests for California Legislative Reports should be sent to the Legislative Bill Room, State Capitol, Sacramento.
A detailed description of the state's sales tax and its economic implications. Analyzes exemptions and their role in the economy. Includes a discussion of taxation of services in other states.

A detailed examination of the structure, administration, and weaknesses of property taxation in California. Discusses the tax burden, taxable property, exemptions, and other states' property tax systems. Identifies special problems and suggestions for change.

A documented survey of local government expenditures and capital outlays over the last decade. Analyzes expenditures by function and project, trends, sources, and revenue requirements.

(5.10) 7. Sources of Revenue Not Now Used by California. (By Wilma Mayers and others). 1964. 71pp.
A comparative description of the stock transfer tax, the real estate transfer, the petroleum-producing properties, and the chain store tax. Evaluates in terms of California's experience and setting.

Taxes on insurers are analyzed in terms of their equitability, revenue, and economic impact. Includes a description of present legal provisions and a discussion of problems relating to the collection of gross premiums tax.

Examines taxes on "vices" in terms of equity and economic impact, and evaluates the structure and importance of revenue for each type.

A description of corporate income taxation in California and an outline of comparative rates in other states. Analyzes special problems connected with exemptions, prepayments, and the taxation of multistate corporations.

Describes the inheritance tax, the incidence and effects of death taxes, and the taxation of capital gains at death. Includes a historical review of the state's inheritance and gift tax law.

A detailed explanation of state revenue needs, major reform, and revenue sources in proposed tax plan. Discusses local finance and non-revenue reforms in property tax and school apportionment formula.

Discusses the problem of evading the statutory limitations on borrowing and recommends various measures for reform.

Describes the background, and current inheritance tax administration. Discusses its major weaknesses and proposes relevant reforms.

The tax systems, methods, and policies of Illinois, New York, North Carolina, Pennsylvania, and Washington covering the 1952-1963 period are compared with the California experience.

An analysis of the sales and use taxes, alcoholic beverage excise taxes, the cigarette tax, and horse racing receipts. Includes a discussion of fiscal and economic effects of suggested code changes.
A study of California's personal tax structure, administration, and burden distribution. Evaluates its present performance and potential as a revenue source. Includes comparative analysis and recommendations.

Chapter I describes and analyzes the California Bank and Corporation Tax Law, the scope of corporation taxes, present administrative structural problems, and possible revenue effects of suggested rate changes. Chapter II discusses the taxation of insurance companies.

An analysis of death and gift taxation as they presently exist in California. Suggests methods of eliminating inequities and improving the revenue potential from this source.

A study of the major extractive industries in the state (oil, gas, timber, sand, gravel, and cement) and an evaluation of present methods of taxation.

Gasoline taxes, the motor vehicle transportation tax, and the use (diesel) tax are discussed. The appendix contains extensive tabular data relative to the highway user tax system.

Outlines the background of special property taxation of railroad cars owned by private companies; its operational problems and potential revenue.

A comprehensive, documented study of the local property tax system in California. The need for reform; historical evolution; projections of future financial requirements; assessments; exemptions; the distribution of tax burdens; and the problem of alternatives.

Surveys the present system of taxation of mobile homes and market evaluations. Suggests alternative methods of taxation and distribution of revenue.

A study of fiscal relationships between the Federal government, the state, cities, counties, and special districts, with primary emphasis on social welfare programs.

A study of public education in California in regard to equity of financial support, revenues and expenditures, pupil performance, and special problems of allocating resources. Includes a comparative analysis of selected other states.

(5.30) An Analysis of the Proposal to Impose a State License Tax in Lieu of Local Taxes on Boats, 1963. 27pp.
Compares estimates of revenues from local property taxes with anticipated revenues from a state license tax on boats.

Discusses the history of local personal property taxes on imported raw materials, and measures the impact on selected industries and effect of exempting these commodities on the property tax base.

Discusses the need for the study of state and local taxes, its scope, objectives and the financial and staffing requirements.

Discusses possible methods of accomplishing conformity of state tax laws to the Federal Code. The advantages and disadvantages of each method are weighed and conclusions adopted.

Identifies and describes elements of fiscal relations between the state and local governments and provides source data for trends and projections.
(6.00) COLORADO

An over-all review and description of the economy of Colorado, its tax structure, sources of revenue, expenditures, Federal grants, and state-local relations.

Contains legal provisions and proposed changes in the property tax laws in Colorado.

Reports covering committee studies on organization of state government; strip mining; tax exempt property; educational endeavor; state aid to schools; consumer problems; criminal code; water; interscholastic activities; and vocational education.

Reviews the value and related problems of tax exempt property owned by public, religious, and charitable organizations and supplies relevant tabulated data.

Examines the numerous issues and other state practices relative to the taxation of freeport goods, mobile homes, and equipment and exemptions.

(6.06) Sales Ratio Study Part One. 1963. 70pp.
Describes the method used in obtaining sales ratio data for the calendar year 1962 and for the 3 calendar years 1960-1962. The report gives the county ratio figures, the rural and urban ratio figures for each county, and the statewide ratio by classes of property.

Continues "Part One" of the report and gives detailed data on the sales ratio study for the same periods. Included for each county, are the number of conveyances in each property class, a frequency distribution, and the sales ratios by class of property.

Reviews types of motor carrier taxation in Colorado and other states, administration of the gross ton mile tax, and proposals to improve the present tax structure.

A study of the taxation of merchandise and manufactures, livestock, and other personal properties including mail order branch offices. Compares systems of taxation in other states.

(7.00) CONNECTICUT

A major study of general fund taxes, their economic role and impact and trends of taxation in Connecticut and other states.

Departmental statements, and public hearings. Exemptions and practices in other states are considered and legislation proposed.

An analysis of pari-mutuel taxes in terms of scope, other state's experience, rates and revenue needs. Economic and social factors are considered.

A major study of the economic and locational effects of local taxes on the personal property of business. Provides comparative analyses of the surrounding industrial states, findings, and conclusions.

(7.05) Property Taxes in Connecticut. 1959. 156pp.
A study of the tax system, the general property tax, assessment practices and results, real estate, personal assessment standards, local borrowing power, and problems of enforcement.

(8.00) DELAWARE

An analysis of the present tax system, indebtedness, past and projected
revenues and expenditures, and alternative sources of additional revenue.

(9.00) FLORIDA
A study of the structure of business taxes, the property tax, non-property taxes, and business views of the tax system and means of improvement.

Describes Florida state taxes, interstate comparison of state tax revenues, county taxes and local government structure and municipal taxes, licenses and fees.

Examines the tax structure of the state and recommends changes in most components of the tax system.

A study of the structure of earmarked revenue functions, bonded debt, long range planning, scheduling and budgeting of capital improvements.

(10.00) GEORGIA
A brief analysis of the ability of several counties and municipalities to provide adequate funds from the revenues of the general property tax.

Reports on the progress of the tax equalization program and advances recommendations for legislative action.

A brief description of the tax equalization program and recommendations for legislative action.

Reviews the producing capacity of the state, the corporate income and franchise taxes, the sales and use taxes, and the general property taxes.

(11.00) HAWAII
A study of tax and nontax incentives to economic development. Reviews and evaluates experience of Hawaii and other states in tax incentives and their effectiveness.

A general summary of the background, activities, and purposes of state planning in Hawaii.

Analysis of the economic effects of a proposal to repeal the law granting exemptions on sales to the Federal government.

A comprehensive analysis of Hawaii's economy, its population, personal income and employment, types of expenditures, sources of revenue, projections of total expenditure, suggested tax adjustments and questions of state-county relationships.

An examination of the "highly unusual tax—Hawaii's general excise." Its nature and structure, historical evolution, relation to consumption and cost of living, and possible future developments.

An evaluation of the state's tax structure, revenues, and incentives. Considers various approaches to tax adjustments and fiscal policy matters.

Examines the issue of exempting certain types of real property from real property taxes from the point of view of equity and consistency, and suggests changes in exemption law and administration.
A critical analysis of the tax base and structure and an evaluation of the effects of taxes on sales, gross receipts, incomes, property, and other facets of the tax base.

Explores economic impact of a major tax revision particularly on selected items of agricultural production.

Describes the Hawaiian economy and its tax structure. Discusses findings relative to the effects of a tax reduction on consumption, investment, prices, and the general level of economic activity.

Examines the Hawaiian tax system and attempts to evaluate the burden of the component parts of the tax structure.

(12.00) ILLINOIS


Examines the main parts of the tax system in the state and evaluates each in the light of general principles of economics; attempts to predict the expected yield of each tax, its administrative feasibility and effect on economic activity and equity.

Describes the key features of the grant programs and the financial impact of the grants on the state government; compares Illinois to other states in the distribution of grants. Appendices provide detailed descriptions of present grant programs.

Reviews the uniformity rule and provisions in Illinois and other states and discusses historical developments, utilization of classification powers under state uniformity provisions and uniformity of non-property taxes.

Comparative evaluations and analyses of the income and sales taxes in respect to yield and burden, regressivity and equity considerations, effects on business, economic, political and administrative considerations.

Reviews the development of public housing payments in lieu of taxes in Illinois and the “cost” to local governments of tax exemption.

Summarizes the practices of taxing the aviation industry in Illinois and other states and discusses relevant constitutional issues, Federal and local aviation taxes and revenue from aviation taxes.

An economic survey and analysis of the Illinois state and local financial structure, expenditure trends and patterns, major taxes, state and local tax burdens in Illinois and other states, revenue and expenditure projections for the coming decade.

(14.00) INDIANA

A comprehensive study of taxes levied on corporations, business personal property, financial institutions. Discusses taxation and industrial development and provides interstate comparisons of business tax burdens.
Examines the Indiana inheritance tax structure, the impact of the tax, and the comparative systems of death taxes in other states.

An analysis of the burden of the property tax, tax rate limits, and possible nonproperty local tax alternatives.

Surveys the historical development of the public roads legislative system and sources of funds, the impact of alternative highway account distribution formulas, road-user taxes and distribution. Includes a forecast of demand for highway services to 1985 and a list of recommendations.

A study of the personal net income tax, its history and structure; the local income and corporate net income taxes.

A study of the various kinds of sales taxes, their probable effects and incidence, revenue potential and yield.

A series of independent analyses covering business taxation. The local tax structure, alternative revenues for local governments, and local bonding powers.

(14.08) Staff Report ... on Business Taxation in Indiana. 1959. 59pp.
Examines the business tax structure in the state; and studies the effects of taxes among firms and within industries. Recommends changes and possible alternatives.

(14.09) Staff Reports ... on the Sales Tax; Indiana Property Taxes ... 1959. 281pp.
Discusses the questions of sales tax

for Indiana, the property tax system, the net income tax as a replacement for the gross income tax, and Federal-state fiscal relations.

Describes the main features of the tax structure and tax laws in the state.

(15.00) IOWA

Summarizes research findings concerning the present economy of Iowa and its future potential and the tax structure and its major components, suggests revenue revision guidelines and alternative tax policies.

Reviews earlier studies of the tax structure in Iowa; discusses the major elements of the tax system stressing in particular moneys and credits taxation, personal property taxation and equalization of property assessment in the state.

(16.00) KANSAS

Presents tabulated information on nonproperty taxes, tax rates and revenue.

Provides information and statistical tables on state-imposed taxes; local taxes and taxes of various types.

(17.00) KENTUCKY

Discusses the need for real property sales price information, support for and opposition to disclosure of sales prices. Contains an analysis of the transfer tax in other states.
Describes the Kentucky's forest economy and inquires into the existing methods of taxation of forest lands and alternative methods of taxation within the framework of the overall tax structure of the state.

(17.03) Inheritance and Estate Taxation in Kentucky, 1961. 89pp.
Discusses the nature and history of death taxes, the Kentucky death tax burden and structure, valuation of taxable estates, multiple taxation and problems of death tax administration.

An analysis of the gross and net fields of the sales tax, the effect of the sales tax on industrial operations, and the amount of the sales tax paid by various income groups.

Compares the state and Federal income tax law provisions and describes differences between them and consequences of bringing the Kentucky law into conformity with the Federal rules.

Summarizes present taxes on intangible property in Kentucky and evaluates comparable treatments of intangible property in other states.

A study of tax loads of manufacturers in relation to differences in rates, administration and type of corporation.

(19.00) MAINE

Analyses and projections of population, income, agricultural and non-agricultural employment, and other economic indicators, and comparisons with other states.

A study of expenditures and revenues over the past decade and a projection of trends in the coming years. Includes comparisons with other states.

Examines the principles of taxation, relation to economic growth, the property tax, sales tax and burden, the personal income tax, and the issue of state income tax feasibility.

Examines the major taxes in the state, tax trends, Maine's comparative tax position, possibilities for additional revenues. Contains an analysis and recommendations relative to the taxation of railroads in Maine.

An examination of the general property tax, the taxation of "wild lands," and the question of the property tax and school support.

(20.00) MARYLAND

Presents general recommendations for changes in the financial structure of the state. Suggested revisions relate to the taxation of property, sales, business, income, and sharing of revenues.

Discusses problems related to the regressivity of the tax structure, revenue inadequacy, property taxes, and taxation of business, and state aid programs. Relevant solutions are proposed.

Analyses various problems and issues relating to taxation, aid, and governmental operations.

Analyses various problems and issues relating to taxation, education, and governmental operations.
Analyses expenditure needs from 1960-1965, local-state fiscal relations, proposals for change and estimates of revenue potential.

Discusses state-local fiscal relations, equalization of assessments, assessment appeals procedure and the financing of several state services.

Present conclusions and recommendations for strengthening local government and promoting equity and a favorable business climate.

An analysis of the Maryland economy in relation to the state's fiscal needs and resources, projections of future trends, and role of state and local taxation.

Summarizes recent trends in tax policy and analyzes governmental needs, tax productivity, and the major areas of tax resources.

(21.00) MASSACHUSETTS*
Summarizes the background of the commuter railroad crisis, types of state taxation policies in other states, tax relief, and other aid measures.

An analysis of present structure of corporation income tax, proposed changes, and criteria for solution of alternatives and plans.

A brief supplemental analysis of a proposal to revise excise on corporations.

(22.00) MICHIGAN
A collection of articles by eminent authors discussing Michigan's tax structure, its influence on economic development and growth, tax problems, and suggested reforms and changes in the tax system.

A review of a fact-finding survey of state and local business taxes in Michigan and other states, and measurement of the state's relative tax burden.

(23.00) MINNESOTA
A comprehensive study of the Minnesota tax system and its major components. Problems of local government and possible non-property tax sources are discussed. Advances various proposals for tax reforms.

* Requests for Massachusetts legislative documents should be sent to the Legislative Document Room, 428 State House, Boston.

Discusses state and local tax resources, expenditures and tax loads, property taxation, the impact of the personal property tax, employment, personal income, and the need for a replacement sales tax.


Presents findings based on questionnaire surveys and regional hearings relative to the fiscal structure and problems of municipal, county, and other local governments.


A study of the feasibility of eliminating the exemptions accorded to boats and motors from the personal property tax.


Tabulated compilation of sources of tax revenue for all 50 states.


Discusses the policies of other states relative to tax relief measures to elderly citizens, type of relief, and methods of financing.


An analysis of the effects of tax revenues and expenditures on the distribution of income in the state. Develops techniques and model for such analysis applicable to the general case.

(25.00) MISSOURI


A comparative study of state and local government revenue, per capita state tax revenue, per capita property tax in the state and local tax structures, average assessment ratios, per capita long term debt and state corporation income tax rates.


Describes the activities of the tax commission to promote efficiency in the administration of the assessment and tax laws of the state. Contains extensive tabulated data regarding assessments by county and company.

(26.00) MONTANA


Discusses the relation of property taxation and the classified property tax law, proceeds of taxation of minerals, and problems of value determination. Offers recommendations.


Analyzes and evaluates internal fiscal control, state warrant writing, and the legislative post-audit system.


Discusses the importance of the property tax, tax base and property classification, equalization of assessments, assessment of utilities, and the organization of the State Tax Department.


Discusses the history and objective of state land ownership, comparative tax burden in the counties, and programs in other states.

Legislative Council. Subcommittee on Taxation. Montana Tax Study. Staff papers submitted through the Tax Study Task Force, in 10 parts, as listed below.


Discusses the economic effects of taxes on individuals and business, the distribution of the tax burden, and costs of administration. The major state and local taxes are examined in the light of these criteria.


Analyzes trends and patterns of state and local government expenditures and evaluates Montana's experience in relation to functions and programs of other states.

Analyzes trends and patterns of state and local government revenues and compares Montana's experience with other states.


Analyzes human resources in relation to revenue and expenditure problems, and economic growth; develops data for projecting revenues and expenditures at the county and state levels of government.


Projects revenues and expenditures on the basis of historical data from 1957 through 1965.


An economic analysis and evaluation of each major part of the state's tax structure in terms of equity, effects on consumption and production, and costs of administration and compliance with tax provisions.


A study of assessment problems and an analysis of the adequacy of existing laws and procedures with particular emphasis on assessments of different kinds of personal property. Contains suggestions for improving the qualifications of assessment personnel.


The three separate parts contain analyses of the effects of Montana taxes on decisions of business firms; state taxation and state economic growth; the compliance and administrative costs of Montana taxes.


Discusses the role of non-tax revenue sources in the state and provides information and relevant tabulated data for the various sources.


Reviews the principles of equitable taxation and discusses alternative measures in terms of established criteria and state revenue needs.


Reviews changes in methods of financing public services in the 50 states and analyzes developments in taxation that occurred recently in several states near Montana.


Describes an ideal tax structure in respect to burden distribution, economic effects and administrative problems; and evaluates the existing tax structure in the light of these principles.


Reviews the state's tax system and analyzes in detail the general property tax, taxes based on income, and transfer of wealth and license taxes.

NEBRASKA


A study of the aircraft fuel tax in Nebraska, its history and distribution of receipts; and a survey of the taxation of aviation fuels in other states.


Discusses the gasoline tax and its allocation in Nebraska and summarizes arguments for changing the distribution formula.


Summarizes findings relative to the administration and enforcement of the property tax laws and identifies problem areas for which alternative methods of solution are suggested.
A study of the economy of Nebraska, property taxation, alternative revenue sources to replace the state property tax; summary of findings, conclusions, and recommendations.
(27.05) _______ Report. 1960. 46pp.
Examines the system of livestock taxation, tax exemptions, the administration of tax exemption laws.
Contains conclusions and recommendations and the results of public hearings relative to the taxation of intangibles and the taxation of livestock and farm property.

(28.00) NEVADA
A comprehensive review of the economy of Nevada, the tax system and its individual components, state and local expenditures, and the economic impact of taxation.

(29.00) NEW HAMPSHIRE
(29.01) Special Study Committee to Project State Fiscal Requirements through 1975. Report to the Legislature. 1966. 15pp.
Contains the majority report and a minority report concerning the projection of fiscal requirements of the various components of the state government through 1975.

(30.00) NEW JERSEY
A report on a resolution urging the legislature to take prompt action with respect to Chapter 51, Laws of 1960 on personal property tax.
Reviews personal property tax forms in relation to the issue of administration and implementation.
Describes the present system of railroad property taxation in New Jersey and other states and analyzes the need for tax reduction measures.
(30.04) _______ Increased State Aid to Public Schools and Distribution of the Cost of Expanding Public Services. 1963. 240pp.
A documented report on the adequacy of state aid for schools, state revenue and expenditure projections, and existing state and local taxes.
(30.05) Committee on Training of Tax Assessors. Qualified Tax Assessors for New Jersey. 1964. 36pp.
Considers the need for assessor training, evaluates the existing training programs, and proposes a revised system of training courses in the field of property assessments.
Contains findings and proposals relative to the taxation of boats.
An analysis of the uniformity, adequacy, and operation of assessments based on information returns covering tangible personal property used in business and on farms.
(30.08) _______ The Common Level of Assessment vs. the Average Ratio. (By William Kingsley). 1959. 13pp.
A review of New Jersey's experience in property assessment methods and administration. The analysis aims at measuring and correcting inequalities in individual assessments.
Surveys the history of Chapter 51 and analyzes its impact and possible alternatives.
An analysis incorporating earlier report findings on the business personal property law, public hearings, and alternative plans.

Describes the statutory limitations of farmland assessments, land use classes, and derivation of farmland assessment values.

(31.00) NEW MEXICO

(31.01) Revenue Structure Study Committee. Opportunities for Improving the New Mexico Revenue System. Santa Fe: 1962. 408pp.

A study of New Mexico's state expenditure patterns and revenue structure and improvement objectives. Parts II and III discuss problems of administration and legislation.

(32.00) NEW YORK


A continuation of research activities begun in 1963 conducted at two hearings held in Saranac Lake and in Albany on the implications of the 1965 Committee Report.


Evaluates the procedures of the State Board of Equalization and Assessment in assessing state-owned lands; studies the impact upon tax rates of revision of assessments in forest counties; and the taxation of municipally owned property.


Reviews the procedures of the State Board of Equalization and Assessment in appraising and assessing state-owned lands; impact of revisions in assessments of forest and wild lands; policies of other states in state and local taxation of state-owned lands.


A survey of taxation in the transportation field including the highway use tax, airlines, omnibus carriers, inland water carriers, and pipelines.


An analysis of the state's fiscal system, the issues of the home rule taxing powers and planning-programming-budgeting. Summarizes findings and proposals.


Defines excise taxes and their role in local public finance. Contrasts excise taxes with other forms and argues essentially for the superiority of the former.


An analysis of the problem of the tax burden on low-margin firms. Recommendations for a solution take revenue and other related matters into consideration.

(32.08) The Retail Sales Tax and Business Climate. (By Lloyd E. Slater). 1961. 18pp.

A survey of the retail sales tax in relation to its administration, enforcement, and economic impact. Questions of equity, efficiency, and potential are discussed.


A study of the relation of taxes to economic progress and governmental services in New York. Problems in the tax structure are analyzed and recommendations advanced.


Reviews the history of the City's "gross receipts" tax and analyzes problems of levying, administration, and enforcement. Alternatives and possible solutions are advanced.

(33.00) NORTH CAROLINA


Discusses the over-all tax system, its equity, revenue potential, economic impact and recommends various measures for improvement including constitutional and legal amendments of existing laws.

Analysis of North Carolina’s foreclosure statutes and decisions and *In Rem* procedures of other states. Includes a concluding statement and a bibliography. (Volume XI of “Law and Government”).

**OHIO**

1. **Department of Taxation, Revenue Resources of Ohio Municipalities**. Columbus: 1961. 43pp.

Describes the structure and organization of local government, property tax revisions, developments in state-levied locally shared taxes, locally collected and non-locally collected revenues.

2. **The Taxation of Personal Property in Ohio**. 1960. 54pp.

Describes the classification of personal property, the administrative organization, and the disposition of revenues from personal tax. Contains extensive topical tables.


Describes the tax system of Ohio and its individual components.


Summarizes the constitutional and statutory provisions which govern the sources of revenue available to local governments and evaluates the relative importance of each source.


Describes the tax system in the state, individual taxes at the state and local level, and the distribution of state funds to local units.


Reviews the financial history of the unemployment compensation program and discusses methods of increasing revenue and alternate financing structures. Contains an outline of the unemployment compensation law.


Analyzes state general fund revenues and expenditures from 1947 to 1958 and estimates revenue potential of rate changes and new taxes.


A comprehensive examination and evaluation of the state and local tax systems in Ohio. Considers individual sources of revenue, alternatives and provides relevant supporting material, findings and recommendations.


An analysis of the issue of equalization of real property values for purposes of taxation.


An intensive analysis of the existing tax structure, major sources of revenue of state and local governments, and the impact and incidence of state and local taxes in Ohio and other selected states.


A report of major findings and propositions and recommendations concerning unemployment compensation in the state.


Analysis of the history of decisions relating to taxation of improvements on land, laws and policies governing such taxation, and possible legislative alternatives.


Analyses state general fund revenues and expenditures from 1947 to 1958 and estimates revenue potential of rate changes and new taxes.


A comprehensive examination and evaluation of the state and local tax systems in Ohio. Considers individual sources of revenue, alternatives and provides relevant supporting material, findings and recommendations.


An analysis of the issue of equalization of real property values for purposes of taxation.
Oregon’s Taxes. 1959. 92pp.
A summary and analysis of recommendations and conclusions relating to the major tax and other fiscal issues in the state.

Analyses, conclusions, and recommendations relative to state and local taxes, farm and forest taxes, and constitutional amendment limiting property taxes.

Reviews the contributions that economic theory can make to clarify the relationship between taxation and conservation of timber. Areas of possible verifications of the theories are explored.

PENNSYLVANIA

Describes changes made as a result of the new act affecting existing taxes and procedures.

A study of the organization and responsibility for corporate tax administration and administrative and appeals procedures; problems in field operations, valuations, and allocation and communications.

A descriptive and statistical analysis of the general and corporate tax structures and yields; recent trends of state and local tax liabilities; unemployment compensation benefits and costs in Pennsylvania and competing states.

Papers presented during the twenty-sixth Annual Meeting of the Pennsylvania Finance Officers Workshop covering problems of tax exemption, tax reform, management, subsidies to local governments, local and regional planning, financing of public education and alternatives in financing governments during the sixties.

Recommends revenue sources to meet expected deficits for the general fund and for payment of the bonus to veterans of the Korean War.

RHODE ISLAND

A study of personal income taxes among selected states, the Rhode Island financial experience, and proposed state income tax.

Discusses the taxation of movable personal property in relation to the assessment of value. The study focuses on the taxation of boats as representative of moving tangible personal property and evaluates practices in other states.

A survey of all sources of revenue beginning with the year 1908 and ending with estimates for the year 1965.

Statistical comparisons of revenues from various taxes in the 50 states.

Discusses, recommends, and proposes legislation relating to inheritance and estate, income, and property taxes.

A series of reports, recommendations, and proposed legislation relative to property taxes, income taxes, and the administrative machinery of the tax system.