(41.00) SOUTH DAKOTA

Discusses the Federal documentary tax, stamp taxes, state and local documentary taxes, and presents the findings and conclusions of the Advisory Commission on Intergovernmental Relations.

(41.02) Free Port Legislation. 1964. 14pp.
Summarizes "free port" constitutional and legislative background in South Dakota and other states and discusses the effects of free port tax policies on storage facilities.

(41.03) Retail Sales Taxation. 1964. 39pp.
Summarizes relevant information on legislative proposals to broaden the base and increase the rate of taxation of retail sales in the state.

(41.04) Single Registration Fee for Motor Trucks. 1964. 38pp.
Discusses the rationale for motor vehicle fees, registration fees, fee schedules and distribution, and exceptions.

(41.05) Telephone Taxation. 1964. 28pp.
Discusses telephone company regulations, weaknesses of existing gross receipts tax, comparisons of gross receipts and ad valorem taxation and revenue from telephone taxes.

(42.00) TENNESSEE

Reports and findings on the problems of the taxation of railroad and utility assessments, the problem of privilege taxes, and the revenue system and tax structure of the state.

Discusses the major components of the tax system, the Tennessee system in comparison with selected Southern states, the potential productivity of the revenue system, and administrative departments of revenue, insurance, and banking.

(42.03) Tax Study Commission. First Report. 1967. 120pp.
Examines the ad valorem property tax in the state, the administration of the tax, and the maintenance of adequate revenue structure of the local governments. Contains findings and conclusions resulting from the Commission's studies.

Discusses the constitutional and legal background of assessments, the property tax burden, equalization process, tax base, the classification of property, and the standards of value and administration.

Analysis of railroad and public utility taxes in the revenue structure, methods of assessing public service corporations, railroads and utilities, and equalization of utility property with general property assessments.

(43.00) TEXAS

An appraisal of the structure of the sales tax and an analysis of revenue potential from increasing the sales tax rate, eliminating exemptions, and including services in the tax base.

Reviews the various functions and services of the state government, the taxpayer's role, and economic objectives of the state.

Discusses state depository practices and legislative control of special funds. Provides current inventory data and transactions of special funds in the treasury.
Research reports covering state-local taxes, comparisons with other states, fiscal forecasts, and state and local fiscal relationships. The taxation of business, property taxes, the taxation of natural resources and non-tax revenues.

(44.00) UTAH
Examines the elements of the tax structure in the state and attempts to measure the burden of taxes, the distribution of the tax load and the role of exemptions.

Analyzes changes in the tax system since 1959 and compares a number of taxes with their counterparts in other states.

Summarizes recognized principles and criteria of state and local tax structures; describes the Utah tax systems and evaluates in terms of set criteria. Includes a brief discussion of bonding as a method for capital improvements.

(46.00) VIRGINIA
A study of all state and local taxes, revenues and expenditures. Presents recommendations relative to new revenue sources, methods of distribution, equity, and legislative drafts.

(47.00) WASHINGTON
Legislative Budget Committee. A series of reports on expenditures and revenues prepared prior to the 1967 legislative session, as listed below.

(47.01) 65-1. Real Estate Excise Tax. Olympia: 1965. 27pp.
Provides data on yield, stability, costs of collection and equity of the real estate excise tax. Includes recommendations and typical ordinance in use.

A projection of revenues for the 1966 fiscal year and a comparison with an earlier projection by the tax commission relative to first half of the year's actual receipts.

A projection of the impact of proposed retail and use tax reductions on the state general fund. Contains suggestions to offset possible loss of revenue.

Analyzes the present system of revenue and expenditures, the omnibus highway bill; recommends substantive and procedural changes.

Analyzes potential impact of proposals to amend constitutional restrictions relating to school construction funds and investments.

A review of tax assessment policies by Washington and other states that have been introduced to deal with the problem of urban expansion into the farmland areas.

A detailed investigation of the subject of taxation of electric utilities—public and private, its relation to and effect on local government. The questionnaire method is used and illustrated.

Summarizes and explains recommendations for major changes with respect to income, sales and excise taxes, property taxes, and the administration of revenue laws.
(48.00) WEST VIRGINIA

Analysis of factors to be considered in tax studies and a compilation of several tables of statistical comparisons.

A comparative study of the major sources of revenue in West Virginia and 12 selected surrounding states.

An analysis of the tax system, state and local expenditures, and new sources of revenue; recommends changes designed to eliminate inequities, increase effectiveness, and produce favorable economic environment.

Discusses and compares state and local revenues and expenditures and analyzes the sales taxes, property, corporate, personal, and other components of the tax structure in the state.

Discusses the post-war developments in the property tax system, the office of assessor, and methods for professionalization of assessment work.

Discusses property taxation in the state, the county assessor, state school aid in relation to the property tax, and the state-wide reappraisal system.

(49.00) WISCONSIN

Summarizes various recommendations and conclusions resulting from a survey of the methods and practices of management in the conduct of governmental operations in the state.

Contains major findings, policy recommendations, and separate position statements relating to a revision of the system of raising revenue, equalization of tax burden, methods of providing property tax relief, and revision of distribution system.

Provides basic and relevant data on the scope of the personal property tax in Wisconsin and other states.

Summarizes legislative efforts in the past to exempt homesteads in Wisconsin and makes comparisons among states that provide general or special types of homestead exemptions.

(49.05) Simplifying the State Income Tax by Gearing It to the Federal Income... 1960. 17pp.
Discusses the constitutional and legislative considerations involved in attempting to bring the Wisconsin laws into conformity with Federal practice.

An analysis of highway trends, state-local distribution of highway revenues, and distribution of revenue among local limits. Contains findings, conclusions, and recommendations.

(50.00) WYOMING

A comprehensive study of the Wyoming economy, the development of the tax system, the burden of taxation in Wyoming and other states, the sales tax, property taxes, and Federal grants and shared revenue.

Discusses the significance of the property tax in state and local finance, the structure of the property tax in Wyoming, assessment and equalization, policy issues, and administrative problems.
# VI.

Subject Index to Tax Studies

For the convenience of the reader in locating reports on topics of special interest, the following index to the state tax studies is provided. Under each subject are code numbers identifying reports providing information on that subject. As noted in Section V, the code numbers proceed in numerical order according to the name of the states (the number preceding the decimal point) and the author or publisher of the report (number to the right of the decimal point). For easy cross-reference, the code numbers appear in the left margin of the annotated listings in Section V. In addition to numbers identifying a specific report, references to pages or chapters are made where a single report deals with more than one topic.

For example, the first listing under “Ad valorem tax” below, 5.31, indicates that the report was number 31 in the sequence of reports issued by California (with a state code of 5). Since no page references are listed, the entire report dealt with the subject of ad valorem taxes. Reference to page 33 reveals that the report is entitled “An Inquiry into the Effects of Exempting Certain Imported Raw Materials from Local Personal Property Taxes,” published in 1963 by the California Senate Fact-Finding Committee on Revenue and Taxation.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td>5.31</td>
<td>Ad valorem tax</td>
<td>p. 7, 17.06, 32.09, pp. 73-75, 42.03.</td>
</tr>
<tr>
<td>35.04</td>
<td>Admissions tax, Local</td>
<td>pp. 11-12.</td>
</tr>
<tr>
<td>32.04</td>
<td>Air transportation—Taxation</td>
<td>pp. 17-19, 29-61.</td>
</tr>
<tr>
<td>5.02</td>
<td>Assessed valuation of property</td>
<td>pp. 94-104, 6.06, 6.07, 7.05, pp. 29-101, 13.01, pp. 459-481, 14.09, pp. 86-140, 17.01, 20.08, pp. 137-138, 26.10, 26.11, 28.01, pp. 221-230, 30.08, 30.11, 32.02, 35.10, Chapter 2, 42.04.</td>
</tr>
<tr>
<td>5.02</td>
<td>Assessed valuation of property</td>
<td>pp. 94-104, 6.06, 6.07, 7.05, pp. 29-101, 13.01, pp. 459-481, 14.09, pp. 86-140, 17.01, 20.08, pp. 137-138, 26.10, 26.11, 28.01, pp. 221-230, 30.08, 30.11, 32.02, 35.10, Chapter 2, 42.04.</td>
</tr>
<tr>
<td>6.06</td>
<td>Assessment—Equalization</td>
<td>pp. 10-10; 10.01, 10.02, 10.03, 13.01, pp. 506-520, 15.02, pp. 18-21, 26.03, pp. 24-42, 30.08, 32.02, 42.03, pp. 4-1-4-11, 42.04, pp. 4-5, 42.05, pp. 103-144, 48.06, 50.02, pp. 58-61.</td>
</tr>
</tbody>
</table>

Aviation fuel tax 13.07; 27.01.
Banks, Commercial—Taxation 5.08, pp. 247-281; 13.01, pp. 646-651; 14.01, pp. 177-218; 35.10, Chapter 8; 50.01, pp. 114-115.
Boats—Taxation 5.03, pp. 21-27; 5.30; 23.04; 30.06; 39.02, pp. 14-46.
Business taxes 2.04; 2.05; 5.21; 7.04; 9.01; 14.01; 14.07, pp. 1-29; 14.08; 15.01, pp. 245-288, 20.01, pp. 41-52; 30.04, pp. 85-107; 30.10; 32.09, pp. 50-65, 32.10, 32.07, 35.10, Chapter 11; 50.01, pp. 105-122.
Capital gains tax 5.14, pp. 37-60; 37.05, pp. 81-95.
Capital outlay expenditures 9.04, pp. 27-38; 44.03, pp. 219-221.
Capital stock tax 13.01, pp. 610-645, 404-405.
Chain store tax 5.10, pp. 63-71.
Cigarette tax, see also Tobacco tax 5.12, pp. 23-30; 5.19, pp. 17-21; 13.01, pp. 702-711; 26.10, pp. 27-29; 28.01, pp. 432-466; 33.01, pp. 159-178; 35.10, Chapter 16; 50.01, pp. 95-98.
Cigarette tax—Dealers' allowance
7.01, p. 139; 28.01, pp. 461-466.

Corporation income tax
5.03, pp. 33-38; 5.13; 7.01, pp. 159-167; 13.01, pp. 871-874; 13.02, pp. 49-56, 69-80; 14.01, pp. 18-68, 89-96, 124; 14.05, pp. 29-44; 14.08, pp. 10-16; 14.09, pp. 162-193; 15.01, pp. 16-19; 20.08, pp. 155-157; 21.02; 21.03; 26.10, pp. 18-21; 26.15, pp. 11-14; 27.04, pp. 310-335; 28.01, pp. 552-572; 35.10, Chapter 11; 35.12, pp. 185-197; 50.01, pp. 109-111.

Corporation income tax—Conformity
17.05.

Data processing
38.04, pp. 149-152.

Death and gift tax, see Estate and gift tax

Debt, Public
5.16; 8.01, pp. 31-33; 9.04; 11.04, pp. 94-100; 28.01, pp. 100-117; 44.03, pp. 219-221; 50.01, pp. 51-54.

Earmarking of revenues
9.04; 13.01; pp. 816-839; 27.04, pp. 232-234; 37.02, pp. 41-43; 43.03; 47.03, pp. 1-15.

Economic growth—Projections
13.01, pp. 65-95; 19.01; 46.01, pp. 76-96.

Education—Finance
5.29; 6.03, pp. 47-59; 13.01, pp. 158-241; 14.03, pp. 65-71; 19.05, pp. 53-69; 26.08, pp. 37-44; 38.04, pp. 103-125; 44.01, pp. 10-12.

Education—School construction
47.05.

Education—State aid
6.03, pp. 61-67; 30.04, pp. 27-84; 46.01, pp. 40-44.

Education department—Administration
49.01, pp. 17-40.

Equalization of assessment, see Assessment—Equalization

Estate and gift tax
2.08; 5.14; 5.22; 7.01, pp. 195-210; 13.01, pp. 548-567; 14.02; 17.03; 26.15, pp. 18-21; 27.04, pp. 306-310; 28.01, pp. 573-592; 32.09, pp. 47-49; 35.10, Chapter 14; 35.12, pp. 198-201; 40.02, pp. 13-16; 44.03, pp. 202-207; 50.01, pp. 156-165.

Estate and gift tax—Administration
5.01, pp. 95-101; 5.17; 5.22, pp. 42-44; 17.03, pp. 23-29.

Excise tax, see also Real estate excise tax
5.12; 11.05; 32.06; 35.10, Chapter 16; 35.12, pp. 143-163; 44.02, pp. 173-178; 50.01, pp. 87-99.

Excise tax—Bibliography
5.12, pp. 63-64.

Expenditures
11.04, pp. 47-60; 20.08, pp. 34-51; 26.06; 35.12, pp. 4-27; 50.01, pp. 47-50; 8.01, pp. 44-48.

Expenditures—Projection
11.04, pp. 61-84; 13.01, pp. 302-314; 20.08, pp. 37-46; 47.08, pp. 6-13.

Farm real estate taxes
50.01, pp. 123-128.

Fees
5.05; 5.09, pp. 56-58; 13.01, pp. 840-865; 35.04, pp. 15-14.

Fines
35.04, pp. 14-16.

Franchise tax
5.13; 5.21; 7.01, pp. 159-171; 13.01, pp. 603-609; 14.08, pp. 32-37; 20.08, pp. 154-155; 35.10, Chapter 10; 35.12, pp. 187-190; 44.03, pp. 189-194.

Free port
6.05, pp. 1-25, 55-59; 7.04, pp. 47-49; 9.01, pp. 54-55; 14.01, pp. 263-267, 348; 41.02, pp. 151-152.

Gambling taxes
13.01, pp. 755-757; 28.01, pp. 305-382.

Gasoline tax, see also Aviation fuel tax
5.24, pp. 12-14; 13.01, pp. 568-577; 26.10, pp. 23-26; 27.02; 28.01, pp. 246, 250-264; 35.10, Chapter 16; 47.04, pp. 3-7, 33.

Gross receipts tax, see Sales, use or gross receipts tax

Highway-user taxes, see also Gasoline tax; Motor vehicle and operators' licenses; Motor vehicle registration; Motor vehicle tax; Toll structure taxes; Ton-mile tax.

Highways—Administration
49.01, pp. 101-110.

Highways—Budgeting
47.04, pp. 38-47.

Highways—Debt
47.04, pp. 24-30.

Highways—Economic impact
47.04, pp. 58-63.

Highways—Federal aid
47.04, pp. 18-24.

Highways—Finance
13.01, pp. 272-301; 14.04; 42.01, pp. 13-69; 47.04.

Highways—Finance—Formulas

Homesteads—Tax exemption
4.05; 5.08, pp. 164-201; 23.01 (Chapter 5) pp. 11-15; 37.03, pp. 35-36; 49.04.

Horse racing, Taxation, see Pari-mutuel tax;
Racing
Household goods—Taxation
5.08, pp. 158-163.

Housing—Tax exemption
5.08, pp. 81-87; 7.05, pp. 121-126; 13.06.

Incidence of taxation, see Taxation—Incidence

Individual income tax, see also Capital gains tax
5.03, pp. 8-12, 28-32; 5.20; 7.01,
pp. 149-158; 13.05; 13.01, pp. 866-871;
13.02, pp. 39-49, 68-80; 14.05, pp. 1-27;
14.09, pp. 146-212; 15.01, pp. 326-360;
19.03; 20.01, pp. 53-57; 20.08, pp. 86-105;
26.10, pp. 10-18; 26.05, pp. 14-15; 26.15,
pp. 14-18; 27.04, pp. 270-306, 389-410;
28.01, pp. 526-551; 31.01, pp. 108-130;
32.09, pp. 43-47; 33.01, pp. 52-54; 35.10,
Chapter 17; 35.12, pp. 164-184; 39.01;
40.03, pp. 25-34; 40.02, pp. 17-21; 44.03,
pp. 183-189; 49.02, pp. 19-21, 27-29;
50.01, pp. 166-170.

Individual income tax—Administration
14.09, pp. 202-205; 26.10, pp. 17-18; 27.04,
pp. 303-306; 28.01, pp. 545-548; 35.10,
Chapter 17; 39.01, pp. 18-20.

Individual income tax—Conformity
4.01; 5.03; 5.16; 5.33; 17.05; 49.05.

Individual income tax—Conformity—
Bibliography
5.06, pp. 67-70.

Individual income tax—Nonresident
27.04, pp. 295-302.

Individual income tax—Per capita
5.20, p. 32.

Individual income tax—Tax exemption
5.03, pp. 9-12; 11.10, pp. 15-22.

Individual income tax—Withholding
4.01; 4.03; 59.01, pp. 16-17.

Individual income tax, Local
5.09, pp. 52-56; 14.03, pp. 48-56; 14.05,
pp. 23-28; 20.08, pp. 175-180; 35.04,
pp. 9-11; 35.10, Chapter 17; 50.01, p. 170.

Industry—Location, see also Local
Industrial development corporations
3.01; 7.04; 9.01, pp. 51-56; 9.02; 11.01;
11.06, pp. 19-33; 13.05, pp. 39-41; 14.01,
pp. 221-269, 332-347; 14.07, pp. 5-9;
14.09, pp. 187-193; 17.04, pp. 7-9; 17.05,
pp. 28-29; 17.07; 19.01; 19.02; 20.07;
20.08, pp. 163-164; 22.01, pp. 25-55,
69-97; 22.02; 22.03, pp. 32-38; 25.01, pp. 26;
21-26; 26.10, pp. 70-80; 28.01,
pp. 41-54; 33.01, pp. 10-19; 35.12, pp. 52-85;
37.01, pp. 29-44; 37.03, pp. 15-21; 38.02;
38.03; 38.04, pp. 195-203; 47.08, pp. 33-42;
48.02, pp. 11-14; 48.03, pp. 27-29.

Industry—Location—Bibliography
37.03, pp. 73-74.

Inheritance tax, see Estate and gift tax

Institutions—Tax exemption
5.08, pp. 61-64, 67-93; 5.13, p. 34; 5.26,

Insurance companies—Taxation
5.11; 5.21, pp. 42-52; 13.01, pp. 768-794;
14.01, pp. 311-331; 20.08, pp. 158-160;
28.01, pp. 51-525; 35.10, Chapter 9;
35.12, pp. 190-195; 50.01, pp. 111-113.

Insurance companies—Taxation—Bibliography
5.11, pp. 93-97.

Intangibles—Taxation
9.01, pp. 43-44; 13.01, pp. 485-488; 14.09,
pp. 138; 15.02, pp. 2-14; 17.06; 27.04,
pp. 176-205; 27.06, pp. 2-11; 35.10,
Chapter 7.

Interstate commerce—Taxation
14.01, pp. 69-96; 14.08, pp. 10-16; 14.09,
pp. 25-26; 32.10, pp. 30-38.

Inventories—Taxation
5.08, pp. 147-157; 6.05, pp. 1-3; 7.04,
pp. 70-112; 14.09, pp. 115-119; 30.04,
pp. 95-107; 33.01, pp. 11-13; 35.10, Chapter 4;
37.01, pp. 42-44; 37.02, pp. 57-61;
50.01, pp. 150-151.

Land use, Urban—Taxation
5.08, pp. 202-228; 5.26, pp. 83-84.

License taxes
2.05; 5.05; 5.09, pp. 44-46; 5.19, pp. 22-28;
13.01, pp. 843-844; 26.15, pp. 22-29;
33.01, pp. 20-51; 35.04, pp. 16-18.

Livestock—Taxation
6.09, pp. 9-11; 27.05, pp. 6-15; 27.06,
pp. 12-20.

Local finance
4.02; 5.09; 13.01, pp. 315-334; 14.03,
pp. 3-19; 14.07, pp. 30-44; 20.08, pp.
36-76, 198-206; 23.01 (Chapter 11), pp.
2-15; 27.04; 35.01, pp. 593-648; 32.05,
pp. 28-36; 33.01, pp. 61-68; 35.01; 35.04;
35.10; 38.01; 38.04, pp. 3-44, 127-150; 44.03.

Local industrial development corporations
14.01, pp. 270-289, 349-351.

Lotteries
7.03, pp. 34-39.

Mobile homes, see Trailers

Motor vehicle—Mileage weight tax
13.01, pp. 588-597; 32.09, pp. 66-69.

Motor vehicle and operators' licenses
5.24, pp. 16-19.

Motor vehicle registration
5.24, pp. 14-17; 28.01, pp. 264-298; 35.10,
Chapter 5; 41.04; 47.04, pp. 7-20.

Motor vehicle tax
5.24, pp. 20-48; 13.01, pp. 577-597; 20.08,
pp. 142-146; 35.10, Chapter 5; 35.12, pp.
208-210; 44.03, pp. 178-183; 49.01,
p. 87-99.
Motor vehicle tax—Allocation
13.01, pp. 591-596; 28.01, pp. 240-246; 35.10, Chapter 5.

Motor vehicle tax—Collection cost
13.01, p. 590.

Natural resources taxes
5.23; 50.01, pp. 128-140.

Non-property revenue sources of income,
see also Alcoholic beverage sales tax;
Cigarette tax; Fees; Individual income tax;
License taxes; Motor vehicle tax; Poll tax;
Sales, use or gross receipts tax; etc.
5.09, pp. 42-62; 5.26, pp. 84-88; 14.03,
pp. 40-76; 14.07, pp. 41-44, 64.70; 26.11;
44.02, pp. 211-219.

Old age—Tax exemption
5.02, pp. 60-65; 5.08, pp. 164-200; 7.02;
23.06; 35.10, Chapter 2.

Pari-mutuel tax
5.19, pp. 37-49, 82-85; 7.01, p. 147; 7.03;
13.01, pp. 745-759; 35.10, Chapter 16.

Pari-mutuel tax—Administration
7.03, p. 7.

Payments in lieu of taxes
13.06.

Personal property—Taxation
5.03; 5.31; 15.02; 30.07; 30.09; 30.10; 35.02;
35.10, Chapter 4; 39.02; 40.03.

Petroleum industry—Taxation
5.23, pp. 25-42.

Planning
9.04, pp. 27-38; 11.02; 38.04, pp. 73-102.

Poll tax
50.01, pp. 170-171.

Projections, see also Economic growth;
Expenditures; Revenue; State taxes
26.08.

Property, Assessed valuation of, see Assessed
valuation of property

Property tax, see also Assessed valuation
of property; Assessment; Equalization;
Personal property—Taxation; Real property—
Taxation
2.09, pp. 24-30; 5.08; 5.26; 6.02; 6.06; 6.07;
6.09; 7.01, pp. 211-216; 7.04; 7.05; 9.01; pp.
24-33, 40-49; 13.01, pp. 454-491, 521-547;
14.09, pp. 77-139; 15.01, pp. 38-84; 15.02,
pp. 14-23; 19.05; 20.01, pp. 21-28; 20.06,
pp. 7-19; 20.08, pp. 116-141; 25.02; 26.01;
26.03; 26.05, pp. 13-14; 26.10, pp. 1-10;
26.15, pp. 4-10; 27.03; 27.04, pp. 101-270;
417-427; 28.01, pp. 163-220; 30.02; 30.09;
31.01, pp. 78-102; 32.09, pp. 73-77; 33.01,
pp. 69-79; 35.01, pp. 5-13; 26-28; 35.02;
35.08; 35.10, Chapter 2; 35.11; 35.12,
pp. 215-235; 40.02, pp. 22-25; 40.03, pp.
15-24; 42.02, pp. Appendix A; 42.03; 42.04;
44.03, pp. 156-168; 47.08, pp. 44-69; 48.06;
49.03; 50.01, pp. 141-155; 50.02.

Property tax—Administration
5.02; 5.08, pp. 95-144; 5.26, pp. 38-61,
173-177; 7.05, pp. 26-28; 11.07, pp. 19-23;
13.04; 14.09, pp. 129-136; 23.10, Chapter 4;
26.01, pp. 31-36; 26.03, pp. 24-65; 27.04,
pp. 206-219; 30.05; 31.01, pp. 90-102; 42.03,
pp. 8-1-8-7; 48.05; 50.01, pp. 148-150;
50.02, pp. 62-139.

Property tax—Comparison by state
13.01, p. 417.

Property tax—Foreclosure
33.02.

Property tax—Limits
5.08, pp. 332-337; 13.01, pp. 521-547;
14.03, pp. 19-39; 50.01, pp. 149-150.

Property tax—Possessory interests
5.08, pp. 13-20.

Property tax—Projections
5.26, pp. 33-37, 91-94.

Property tax—Return forms
30.02; 30.07.

Property tax—Solvent credits
5.08, pp. 7-13.

Property tax—State-local finance
13.01, pp. 457-458.

Property tax—Tax exemption
4.05; 5.02, pp. 60-65; 5.08, pp. 55-94; 5.26,
pp. 62-69; 5.31; 6.03, pp. 39-46; 6.04; 7.05,
pp. 103-105, 118-130; 11.07; 14.09, pp.
122-128; 15.01, pp. 164-171; 27.04, pp.
220-225; 27.05, pp. 16-45; 31.01, pp. 79-90;
32.02, pp. 85-98; 37.01, pp. 3-9; 38.04, pp.
45-72; 44.01, pp. 21-24.

Property tax—Tax exemption—Administration
27.05, pp. 35-45.

Property tax—Transfer
5.10, pp. 33-43; 35.10, Chapter 3.

Public land—Taxation
26.04; 32.01; 32.02; 32.03.

Public utilities tax
13.01, pp. 795-815; 20.08, pp. 157-158;
26.03, pp. 43-59; 26.10, pp. 4-6; 35.10,
Chapters 6 and 13; 42.05; 46.01, pp. 18-27;
47.07; 50.01, pp. 115-119.

Public welfare
5.28, pp. 65-99; 13.01, pp. 96-157; 49.01,
pp. 41-71.

Racing
5.12, pp. 44-53; 5.19, pp. 37-49, 82-85; 7.03;
13.01, pp. 746-748; 35.10, Chapter 16.

Railroad industry
5.25; 19.04, pp. 45-58; 21.01, pp. 29-39;
56-95; 30.03; 35.10, Chapter 6; 42.03,
pp. 5-1-5-15; 42.05.

Raw materials, Imported—Taxation
5.31.

Real estate excise tax
35.10, Chapter 3; 47.01.
Sales, use or gross receipts tax—Ingredient rule
13.01, p. 663; 15.01, p. 184.

Sales, use or gross receipts tax, Local
5.09, pp. 46-51; 14.09, pp. 53-59; 15.01, pp. 207-208; 20.08, pp. 170-174; 32.10; 35.10, Chapter 15.

Severance tax
5.10, pp. 47-59; 5.23; 17.02; 19.05, pp. 37-53; 23.01, Chapter 6; 24.01, pp. 17-26; 26.10, pp. 30-34; 28.01, pp. 488-510; 32.03, pp. 15, 37-53; 35.10, Chapter 12; 35.12, pp. 202-203; 37.04, pp. 56-60; 37.05, pp. 17-33; 47-60; 61-93; 44.03, pp. 194-200; 48.02, pp. 17-19; 50.01, pp. 128-138.

Shared revenue, see Revenue—Shared revenue

Shifting and incidence, see Tax shifting

Taxation—Incidence

Sales, use or gross receipts tax—Base
13.01, pp. 658-746; 15.01, pp. 209-219; 35.10, Chapter 15.

Sales, use or gross receipts tax—Collection cost
8.01, p. 53; 13.01, pp. 684-685; 14.09, pp. 29-33; 15.01, pp. 220-222.

Sales, use or gross receipts tax—Compliance cost
8.01, p. 53; 13.01, pp. 690; 14.09, pp. 31-32; 27.04, pp. 373-374; 35.10, Chapter 15.

Sales, use or gross receipts tax—Equity
13.01, p. 677-682.

Sales, use or gross receipts tax—Exemptions
4.04; 5.07, pp. 111-132; 14.06, pp. 11-19; 15.01, pp. 184-190; 35.10, Chapter 15; 43.01, pp. 13-24, A-1 - A-27; 47.03, pp. 15-21.

Sales, use or gross receipts tax—Administration
22.03; 32.05; 32.09; 33.04, pp. 31-38; 35.03; 33.05; 35.03; 35.10; 35.12, pp. 49-53; 42.01, pp. 1-12; 42.02; 43.04; 44.01; 44.02; 44.03; 46.01, pp. 53-59; 47.02; 48.01; 48.02; 48.03; 50.01.

Sales, use or gross receipts tax—Exemptions
13.01, pp. 658-746; 15.01, pp. 209-219; 35.10, Chapter 15.

Sales, use or gross receipts tax—Equity
13.01, p. 677-682.

Sales, use or gross receipts tax—Exemptions
4.04; 5.07, pp. 111-132; 14.06, pp. 11-19; 15.01, pp. 184-190; 35.10, Chapter 15; 43.01, pp. 13-24, A-1 - A-27; 47.03, pp. 15-21.
Sweepstakes, see Lotteries

Tax administration
5.01; 8.01, pp. 79-80; 26.05; 26.10; 31.01, pp. 135-195; 38.02; 40.03, pp. 40-47; 47.08, pp. 19-23, 71-86.

Tax burden
5.08, pp. 32-53; 5.19, pp. 56-79; 26.05; 26.10, pp. 79-98; 11.11; 13.05, pp. 21-23; 38.02; 40.03, pp. 40-47; 47.08, pp. 19-23, 71-86.

Tax burden—Agriculture
13.01, pp. 492-505.

Tax burden—Alcoholic beverage
13.01, pp. 725-727.

Tax burden—Business
14.01, pp. 290-300; 14.08, pp. 17-24; 22.02; 26.10, pp. 19-20; 38.03, pp. 27-58.

Tax burden—Income

Tax burden—Property
5.08, pp. 284-331; 5.26, pp. 70-84; 14.03, pp. 9-19; 23.01, Chapter 5; 42.03, pp. 2-1-2-4.

Tax burden—Railroad industry
21.01, pp. 53-55.

Tax burden—Sales and use tax
19.03, pp. 18-20.

Tax burden—State and local
7.01, pp. 79-92; 13.01, pp. 449-452; 20.08, pp. 80-85, 187-188; 32.05, pp. 43-46.

Tax effort index
7.01, pp. 92-97.

Tax exemption, see particular tax, as Homesteads, Housing; Individual income Tax; Institutions; Old age; Property tax; Veterans

Tax policy—Economic effect
11.10; 26.05, pp. 9-11; 35.10, pp. 1-9.

Tax policy—Economic impact
5.12 pp. 16-22.

Tax revision
5.15; 5.32; 9.01, pp. 38-56; 9.03; 11.04, pp. 102-125; 11.08; 11.09; 11.10; 15.01; 15.02; 20.01; 22.01, pp. 57-68, 131-167; 23.01, (Chapter 12) pp. 1-17; 23.02; 23.03; 26.12; 35.10; 38.04, pp. 173-193; 49.02.

Tax sharing
11.05, pp. 34-41; 50.01, pp. 170, 173-177.

Tax shifting
5.12; 5.13, pp. 17-28; 7.04, pp. 40-42; 11.11, pp. 23-38; 13.01, pp. 343-353, 503-505.

Taxation—History
2.06; 50.01, pp. 40-46.

Taxation—Incidence
5.08, pp. 25-31; 5.10, pp. 23-25; 5.12, p. 10; 13.01, pp. 335-353; 32.04, pp. 44-46.

Taxation, Progressive
11.11, pp. 41-47; 26.05, pp. 5-8.

Taxation, Regressive
5.07, pp. 31-71, 102-110; 5.12, pp. 12-15; 13.05, pp. 29-33; 14.09, pp. 12-18; 14.06, pp. 21-30; 26.10, pp. 15-17, 20-21; 27.04, pp. 252-263, 348-360; 32.06, pp. 9-11; 35.12, pp. 76-77; 43.01, pp. 7-8.

Teachers' salaries
5.29, pp. 9-10, 23-24, 60-62.

Telephone companies tax
41.05.

Third-structure taxes
13.01, pp. 588-590; 28.01, pp. 279-284; 32.04, p. 13; 35.10, Chapter 16; 41.04, pp. 8-16; 47.04, p. 12.

Timber industry taxes
5.08, pp. 230-243; 37.03, pp. 47-52; 37.05, pp. 1-15.

Tobacco tax, see also Cigarette tax
5.12, pp. 30-33; 13.01, pp. 711-722; 28.01, pp. 432-466; 42.02, pp. 84-94.

Tobacco tax—Compliance
13.01, pp. 716-719.

Ton-mile tax
6.08; 28.01, pp. 243-244; 32.05, pp. 12-17.

Trailers—Taxation
5.08, pp. 244-246; 5.27; 6.05, pp. 26-44; 37.03, pp. 33-34.

Transit systems
5.03, pp. 13-20.

Truck and bus, see Motor vehicle

Unemployment compensation
17.07, pp. 106-112; 35.06; 35.07; 38.0.3, pp. 59-100; 50.01, pp. 119-122.

Use tax, see Sales and use tax

Value-added tax
7.01; 11.05, pp. 31-34; 14.01, pp. 97-123; 14.08, pp. 27-32; 15.01, pp. 283-286; 20.08, pp. 161-162; 23.01, (Chapter 9) pp. 9-13, (Appendix) pp. 1-11; 35.10, Chapter 11; 35.12, pp. 195-197; 50.01, pp. 121-122.

Veterans—Tax exemption
5.08, pp. 64-67; 5.26, pp. 65-67.

Vocational education
13.01, pp. 242-271.

Wagering, see Gambling taxes

Weight-distance tax, see Ton-mile tax