

2

3) 4)

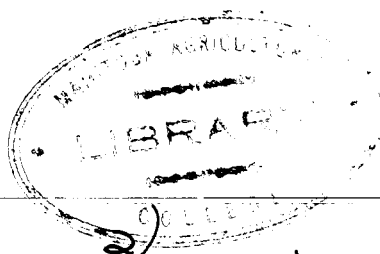
Bulletin 382

1) Colorado

November, 1931

READING REFERENCES FOR THE STUDY OF TAXATION

BY G. S. KLEMMEDSON



COLORADO AGRICULTURAL COLLEGE
COLORADO EXPERIMENT STATION
FORT COLLINS

The Colorado Agricultural College

FORT COLLINS, COLORADO

THE STATE BOARD OF AGRICULTURE

J. C. BELL.....	Montrose	O. E. WEBB.....	Milliken
W. I. GIFFORD.....	Hesperus	T. J. WARREN.....	Fort Collins
JAMES P. McKELVEY.....	La Jara	MRS. MARY ISHAM.....	Brighton
H. B. DYE, Pres.....	Manzanola	J. W. GOSS.....	Pueblo

Ex-Officio } GOVERNOR W. H. ADAMS
 } PRESIDENT CHAS. A. LORY

L. M. TAYLOR, Secretary L. C. MOORE, Treasurer

OFFICERS OF THE EXPERIMENT STATION

CHAS. A. LORY, M.S., LL.D., D.Sc.....	President
C. P. GILLETTE, M.S., D.Sc.....	Director
L. D. CRAIN, B.M.E., M.M.E.....	Vice-Director
L. M. TAYLOR.....	Secretary
ANNA T. BAKER.....	Executive Clerk

EXPERIMENT STATION STAFF

Agronomy

Alvin Kezer, A.M., Chief Agronomist
 David W. Robertson, M.S., Ph.D.,
 Associate
 Roy D. Hockensmith, B.S., M.S.,
 Associate
 Robert Gardner, B.S., M.S., Assistant
 Dwight Koonce, B.S., Assistant
 Warren H. Leonard, B.S., M.S.,
 Assistant
 Wayne Austin, B.S., Assistant

Home Economics

Inga M. K. Allison, E.B., M.S., in
 Charge

Horticulture

E. P. Sandsten, Ph.D., in Charge
 A. M. Binkley, B.S., M.S., Associate
 Carl Metzger, B.S., M.S., Associate
 Geo. A. Beach, B.S., Assistant
 Earl J. Allen, B.S., M.S., Assistant

Irrigation Investigations

R. L. Parshall, B.S., in Charge
 Carl Rohwer, B.S., C.E., Associate
 W. E. Code, B.S., Associate
 R. E. Trimble, B.S., Meteorologist
 L. R. Brooks, B.S., Assistant

Rural Economics and Sociology

L. A. Moorhouse, B.S.A., M.S., in
 Charge
 R. T. Burdick, B.S., M.S., Associate
 B. F. Coen, B.L., A.M., Associate
 D. N. Donaldson, B.S., M.S., Associate
 G. S. Klemmedson, B.S., M.S.,
 Associate
 Carl C. Gentry, A.B., A.M., Associate
 H. B. Pingrey, B.S., M.S., Assistant

Veterinary Pathology

I. E. Newsom, B.S., D.V.M., in Charge
 Floyd Cross, B.S., D.V.M., Associate
 Bryce R. McCrory, M.S., D.V.M.,
 Assistant

Veterinary

Geo. H. Glover, D.V.M., M.S., in
 Charge

Editorial Service

I. G. Kinghorn, Editor
 Arthur Robinson, Associate Editor
 Esther Horsley, Assistant Editor

Engineering Division—Mechanical Engineering

L. D. Crain, B.M.E., M.M.E., Head of
 Division, in charge of Mechan-
 ical Engineering
 F. E. Goetz, B.S., M.S., Associate

Civil Engineering

E. B. House, B.S., (E.E.) M.S., in
 Charge
 D. A. Wigle, B.S., Testing Engineer

Animal Investigations

George E. Morton, B.S.A., M.S., in
 Charge
 B. W. Fairbanks, B.S., M.S., Associate
 H. B. Osland, B.S., M.S., Associate
 John O. Toliver, B.S., Assistant

Bacteriology

W. G. Sackett, Ph.D., in Charge
 Laura C. Stewart, B.S., M.S., Assistant
 Sarah E. Stewart, B.S., M.S., Assistant

Botany

L. W. Durrell, Ph.D., in Charge
 Anna M. Lute, A.B., B.Sc., Seed
 Analyst
 E. C. Smith, A.B., M.A., M.S., Associate
 Bruce J. Thornton, B.S., M.S.,
 Associate
 E. W. Bodine, B.S., M.S., Assistant
 Mary F. Howe, M.S., Ph.D., Assistant
 Melvin S. Morris, B.S., Assistant
 E. J. Starkey, B.S., M.S., Assistant

Chemistry

Earl Douglass, M.S., Acting in Charge
 J. W. Tobiska, B.S., M.A., Associate
 C. E. Vail, B.S., M.A., Associate
 Wm. P. Headden, Ph.D., D.Sc., Soil
 Chemist

Entomology

George M. List, Ph.D., in Charge
 C. P. Gillette, M.S., D.Sc., Associate
 W. L. Burnett, Rodent Investigations
 J. L. Hoerner, B.S., M.S., Associate
 Chas. R. Jones, M.S., Ph.D., Associate
 Miriam A. Palmer, M.A., M.S.,
 Associate
 Sam McCampbell, B.S., M.S., Associate
 R. G. Richmond, B.S., M.S., Associate
 J. H. Newton, B.S., Assistant
 Leslie B. Daniels, B.S., M. S., Assistant

CONTENTS

	Page
General	6
Property Taxes	9
Income Taxes	10
Business and Corporation Taxes	12
Inheritance and Estate Taxes	12
Sales Taxes	13
Gasoline and Highway Taxes	13
Miscellaneous Taxes	14
Taxation and Education	14
Administration of Tax System	15
Special Tax Reports—Other States	16
Organization and Administration of State Government	20
County Government	21
Taxpayers' Associations	23
Public Expenditures	23
Colorado Tax Problems	24

READING REFERENCES FOR THE STUDY OF TAXATION

BY G. S. KLEMMEDSON

The Colorado Agricultural College desires to assist the people of Colorado who are interested in adopting a modern system of taxation.

Our system of taxation in Colorado is still in the horse-and-buggy stage. We have made little progress in taxation in the last 50 years. Many progressive states have completely re-modeled their tax systems within the past 10 years. Why not Colorado?

It is the widespread lack of interest due to lack of information which is in large measure responsible for the inefficiency and excessive cost of administration of our state and local governments in Colorado.

Within the past 2 years, however, active movement to reform our tax system has been started. This movement will spread only as study of state and local organization, administration and taxation stimulates understanding of the problems involved, and as understanding, in its turn, results in action.

This list of references has been prepared to make information on taxation and public finance more accessible to those interested in the current problems in Colorado.

Only a few of the more important references to publications on taxation and public finance have been included. Attention is called to the bibliographies in this list where additional information can be obtained. Many reports of special tax commissions or descriptions of the tax systems of other states have been included.

A few articles from economic or political science periodicals, and from a few so-called popular magazines and farm papers have also been included. The price is indicated where there is a charge.

Brief explanations have been made for most of the entries to indicate the character and scope of the publication. In some cases these notes are quoted from the publications themselves or from published reviews. The references are arranged by subjects as follows:

General

1. Digest and Index.—Roy G. Blakey and Gladys C. Blakey. National Tax Association, 195 Broadway, New York City, N. Y. 1927. Price, \$5.00.

Digest of proceedings of annual national conferences on taxation 1907 to 1925. This manual has been prepared to make this great wealth of information more accessible to administrators, legislators, university students and all others interested in taxation.

2. Bulletin of the National Tax Association.—A. E. Holcomb, Managing Editor, 195 Broadway, New York City, N. Y. Price, 25 cents.

Contains articles having to do with the matter of taxation.

3. Essays in Taxation.—E. R. A. Seligman. Tenth edition. Revised 1928. Macmillan Co., 60 Fifth Ave., New York City, N. Y. Price, \$4.00.

4. Selected Readings in Public Finance.—C. J. Bullock. Ginn and Company, 15 Ashburton Place, Boston, Mass. 1920. Price, \$3.00.

The selections have been drawn from a considerable variety of sources, both new and old, and deal with such subjects as the general property tax; justice in taxation; problems in state and local taxation; and problems of tax administration.

5. Public Finance.—Harley L. Lutz. Second edition. 1929. D. Appleton and Company, 29 West 32nd Street, New York City, N. Y. Price, \$3.00.

The best available introduction to the subject of public finance. Deals with the principles which underlie the levy of taxes, the expenditure of public money and the use of public credit.

6. Problems of Finance.—Jens P. Jensen. T. Y. Crowell and Company, 393 Fourth Ave., New York City, N. Y. 1923. Price, \$3.00.

7. Cost of Government in the United States.—1928-1929. National Industrial Conference Board, New York City, N. Y. 1931. Price, \$3.00.

This book treats of federal as well as state and local taxes, expenditures, public debt and distribution of tax burdens. Numerous statistical tables are given showing the foregoing material by states.

8. Taxation and the Farmer.—Mary T. Olcott, Bibliography 25. Apply to U. S. Department Agriculture, Bureau Agricultural Economics, Washington, D. C. 1928.

This mimeographed annotated bibliography includes 682 titles of books, articles, etc., published in the United States and several foreign countries classified as general and by states, covering every phase of farm taxation.

9. Plan of a Model System of State and Local Taxation.—National Tax Association Proceedings, 12th, 1919; second imprint, 1923. National Tax Association, 195 Broadway, New York City, N. Y. Pamphlet, 25 cents.

Gives the principles upon which a model system of state and local taxation should be based.

10. Why Farm Taxes are Heavy.—Eric Englund. Article appearing in *Successful Farming*, Des Moines, Iowa. Feb., 1930.

11. What Should be Done About Farm Taxes.—Eric Englund. *Successful Farming*, Des Moines, Iowa. March, 1930.

12. How to Equalize the Tax Burden.—A survey of taxation inequalities with suggestions for needed revision of Nebraska tax laws. 1931. Apply to *The Nebraska Farmer*, Lincoln, Nebr. Price, 25 cents.

13. Public Revenue in Ohio with Especial Reference to Rural Taxation.—H. R. Moore and J. I. Falconer. Bul. 425. Ohio Agricultural Experiment Station, Wooster, Ohio.

Presents information on the separate parts of state and local taxation.

14. Tax Racket and Tax Reform in Chicago.—Herbert D. Simpson. Apply to The Institute for Economic Research, Northwestern University, Chicago, Ill. 287 pp., 1930 Cost, \$2.50.

15. Taxation of Farm Property.—Whitney Coombs. Tech. Bul. 172. Apply to U. S. Department of Agriculture, Washington, D. C. 1930.

The research work on farm taxation carried on during the past 8 years in cooperation with the states is summarized. An analysis is made of the relation of taxes to (1) income from cash-rented farms in 15 states, (2) income from urban property in 9 states, (3) income from owner-operated farms in 5 states, (4) assessed valuation and sales value of farm real estate, and (5) values of cash-rented and owner-operated farms. The kinds and amount of taxes paid by agriculture, the trends in agricultural taxation, and the incidence and effects of farm taxes are discussed.

16. Taxation and the Farmer.—Proceedings National Tax Association, 22nd. 195 Broadway, New York City, N. Y. 1930. P. 557. Price, \$2.00.

The following papers on farm taxation were presented: Farm tax problems as developed by research agencies by Whitney Coombs; Observations of a farmer, by Stanley M. Powell; Consumption excise taxes as relief for the tax burden on farm property, by S. M. Derrick; Farm taxation viewed from a business standpoint, by Blaine F. Moore; The taxation program of organized agriculture, by John C. Watson.

17. Assessment and Equalization of Farm and City Real Estate in Kansas.—Eric Englund. Bul. 232. Apply to Kansas Experiment Station, Manhattan, Kan. 1924.

It is concluded that small real estate properties are assessed at a higher percentage of their value than larger ones. Suggests a personal income tax, a gross production tax on oil and minerals, and an excise tax on sale of non-essentials or luxuries.

18. Special Assessment Procedure.—A. R. Burnstan. Apply New York Tax Commission, Albany, N. Y. p. 272. 1929.

A special report of the New York Tax Commission.

19. National Association of Real Estate Boards.—Committee on Taxation, Reports. Apply to 310 South Michigan Ave., Room 836, Chicago, Ill.

20. Fiscal Problems of Rural Decline.—Ralph Theodore Compton. Special Report of the New York Tax Commission. Apply to New York Tax Commission, Albany, N. Y. 1929.

A study of the methods of financing the costs of government in the economically decadent rural areas of New York State.

Suggests that an attempt should be made to shift the tax burden from property to income. Recommends that school districts be abolished. Suggests that size of small counties be increased sufficiently to make possible efficient administration of county activities.

21. The Tax Digest.—California Taxpayers' Association, Suite 775 Subway Terminal Building, Los Angeles, Calif. Cost \$2.00 per year.

Very good on current tax problems and activities of taxpayers' associations.

22. Taxation Problems of Interest to Farmers.—Eric Englund. Address given at Seventh Annual Farmers Week, Ohio State University. Feb. 8, 1929, p. 8. Apply, Division of Agricultural Finance, Bureau Agricultural Economics, Washington, D. C.

23. Ranch Land Values, Loan Statements and Budgets.—E. L. Potter. Vol. 17, Nos. 3, 4, 5. 1927. National Wool Grower, Salt Lake City, Utah.

24. The Valuation and Assessment of Farm Lands.—E. L. Eveland. *The National Tax Association Proceedings*. p. 201-211. National Tax Association, 195 Broadway, New York City, N. Y. 1924.

The classification of farm lands as a basis for valuation is urged.

25. Classification of Land for Taxation.—J. V. Van Sickle. *Quarterly Journal of Economics*. Vol. 42, No. 1, Nov., 1927. Harvard University Press, Cambridge, Mass. Price, \$1.25.

The author uses Chambers' Formula for capitalizing income. He urges an accurate land survey and a classification and mapping of all lands, such as certain European countries have, as a basis for taxation.

Property Taxes

1. The General Property Tax and the Farmer.—Mable Newcomer. *Journal of Political Economy*, Vol. 38, No. 1, p. 62-72. Feb., 1930. University of Chicago Press, 5750 Ellis Ave., Chicago, Ill.

2. Real Estate Problems.—American Academy of Political and Social Science. March, 1930. *Annals* V. 148, No. 237. Published at 3622-24 Locust Street, Philadelphia, Pa.

Contains articles on: Inadequacy of actual selling price of real estate as evidence of fair value for purpose of taxation, by Karl Scholz; Taxing land values and taxing building values, by Richard T. Ely; The operation of the graded tax law in Pittsburgh, by Thomas C. McMahon; and A comparison between urban and rural taxation of real estate values, by M. Slade Kendrick.

3. Valuation of Real Estate with Special Reference to Farm Real Estate.—L. L. Day. *Bibliography* 29. Apply to U. S. Department Agriculture, Bureau Agricultural Economics, Washington, D. C., 1929.

This mimeographed and annotated bibliography includes 282 titles of books, articles, etc., published in the United States classified as follows: Rural, forest, orchard, irrigated land, urban, building, railroad and public utility valuation, land classification surveys, land valuation, short courses and conferences, and assessors' manuals. Forty-eight titles of publications in foreign countries are also included.

4. Qualifications of an Assessor and Equipment for an Assessing Department.—Briefed in *Public Management*, Vol. XII, No. 7, p. 406. July, 1930. Canadian Taxation, Citizens' Research Institute of Canada, 137 Wellington St., West Toronto, Ontario, Canada.

5. Modern Tax Assessing and Collecting Administration.—John A. Zangerle. Bulletin 11, No. 9. National Tax Association, 195 Broadway, New York City, N. Y. June, 1926.

Lists 21 suggestions for the improvement of assessments.

6. Taxation of Migratory Livestock.—National Tax Association Proceedings, 15th. 195 Broadway, New York City, N. Y. 1922. Price, 25 cents.

Analyzes the laws and court decisions in various states in regard to migratory livestock.

Income Taxes

1. Shall Property or Income be the Basis of Taxation?—B. H. Hibbard. Vol. 26, No. 2, Feb., 1928. Successful Farming, Des Moines, Iowa.

Deals with tax-paying difficulties of farmers.

2. Why the State Income Tax is Desirable.—B. H. Hibbard. Vol. 26, No. 3, March, 1928. Successful Farming, Des Moines, Iowa.

Says it is desirable that a study be made of the possible tax resources.

3. Smaller and Better Taxes.—Richard T. Ely. Vol. 53, No. 11, p. 7-8. Farm Journal, Washington Square, Philadelphia, Pa. Nov., 1929.

The author says "all taxes should normally and regularly come out of income. Property taxes are only an indirect way of getting at income, and a very antiquated way at that. The experience of the world in the last 50 years has shown the practicability of getting a large proportion of all taxes from incomes."

4. The Colwyn Committee and the Incidence of Income Tax.—Tipton R. Snavelly. The Quarterly Journal of Economics, p. 641. Aug., 1928. Harvard University Press, Cambridge, Mass. Price, \$1.25.

Testimony of business men that a general income tax is added to prices. Refutation by economists. Statistical analysis. Influences on prices.

5. State Income Taxes.—National Industrial Conference Board, 247 Park Ave., New York City, N. Y. 2 Vols. 1930.

Vol. I deals with the historical development of state taxation based on net income. Price, \$2.00. Vol. II presents the more significant events in the development of the law in each state. Price, \$2.50.

6. The Shifting and Effects of the Federal Corporation Income Tax.—National Industrial Conference Board, 247 Park

Ave., New York City, N. Y. 2 Vols. 1928. Vol. I, \$4.00; Vol. II, \$3.00.

These two volumes deal with the question of the possibility of shifting the federal corporation income tax on manufacturing, mercantile, public utilities, building construction, banking and financing, and in the extractive industries.

7. The Effect of a Property Tax Off-Set Under an Income Tax.—Herbert D. Simpson. Apply to The Institute For Economic Research, Northwestern University, Chicago, Ill. Price, 25 cents.

Definite facts are given on an important subject which has caused wide-spread discussion and confusion.

8. Wisconsin Industry and the Wisconsin Tax System.—G. L. Leffler and H. M. Groves. Bul. No. 1, Bureau of Business and Economic Research, University of Wisconsin, Madison, Wis. 1930.

Good discussion of the effects of the income tax upon industry.

9. State Income Taxation.—Illinois State Teachers Association, Springfield, Ill. 1930.

Contains much helpful information concerning income taxes of all states.

10. Taxation of Incomes, Corporations, and Inheritances in Canada, Great Britain, France, Italy, Belgium and Spain.—A. Bernard. U. S. 68th Congress, 2nd Sess. Senate Doc. 186. p. 277. 1925. Washington, D. C.

Includes brief statements of the methods of valuation of land for tax purposes in Belgium, France, Great Britain, Italy and Spain.

11. Shifting and Incidence of Taxation.—E. A. R. Seligman. Fifth edition, revised 1926. Columbia University Press, New York City, N. Y. Price, \$4.00.

Discusses shifting of taxes on agricultural land.

12. Statistics of Income Series.—1916-1930. Apply Bureau of Internal Revenue, Treasury Department, Washington, D. C.

Reports presenting statistical tabulations of the economic data reported on income-tax returns filed by individuals, corporations, partnerships and of the estate-tax returns.

13. State Income Taxation.—Roy G. Blakey. League of Minnesota Municipalities, Pub. No. 31, University of Minnesota Library, Minneapolis, Minn. 1930. Price, 50 cents.

Excellent, up-to-date.

Business and Corporation Taxes

1. **State Taxation of Foreign Corporations.**—W. L. Darling. Vol. II, p. 115-124. National Tax Association, 195 Broadway, New York City, N. Y. Jan., 1926.

2. **A Survey of Bank Taxation in the United States.**—Fourth edition. 1931. Committee on Taxation. Apply American Bankers Association, 33 Clark St., Chicago, Ill.

Containing a tabulation of the bank tax systems of all the states and of the District of Columbia.

3. **State Taxation of National Banks.**—Philip Nicholis. Apply American Bankers Association, 20 Kilby St., Boston, Mass. Brief in opposition to further amendment of U. S. Rev. Stat. Sec. 5219.

4. **A Way Out of the Tax Problem—Banks.**—Thornton Cooke. Apply American Bankers Association Journal. Nov., 1927. Address to National Bankers Association, 33 Clark St., Chicago, Ill.

Outlines plans for taxing national banks.

5. **The Next Step in Bank Taxation.**—Thornton Cooke. Apply American Bankers Association Journal, Chicago, Ill. Sept., 1929.

Three guiding principles reflect the present tax situation. Fundamental changes in bank taxation are coming all over the country.

6. **How Wrong Taxes Hurt Banks.**—Thornton Cooke. Nation's Business. March, 1929. Discusses bank taxation. Apply United States Chamber of Commerce, Washington, D. C.

7. **Report of Committee on Standardization and Simplification of Business Taxes.**—National Tax Association, 195 Broadway, New York City, N. Y. 1928.

Contains annotated drafts of the Model Personal Income Tax Act and the Model Business Income Tax Act prepared by a special committee of the National Tax Association.

Inheritance and Estate Taxes

1. **Summary of State Inheritance Tax Laws.**—Report of the New York State Tax Commission, Albany, N. Y. p. 625-627, 1927.

Gives notes and exemptions and other features of these laws.

2. **Report of the National Committee on Inheritance Taxation.**—National Tax Association Proceedings, 18th. 195 Broadway, New York City, N. Y. 1925.

An analysis of road finances and operation of the fourth road district in Kern County.

Miscellaneous Taxes

1. **The Severance Tax.**—George Vaughn. Vol. 7, p. 243-250. National Tax Association, 195 Broadway, New York City, N. Y. May, 1922.

2. **Occupation and Royalty Taxes.**—Report of Minnesota Tax Commission, 928 McKnight Building, Minneapolis, Minn. 1926. Chapters VII, VIII.

Deals with "occupation" tax of 6 percent of the valuation of ores mined or produced in Minnesota.

Taxation and Education

1. **School Revenue.**—Henry C. Morrison. The University of Chicago Press, Chicago, Ill. Price, \$2.50.

Represents an attempt to arrive at some understanding of the basis of school revenue in the financial organization of society.

2. **State Aid for Schools in Ohio.**—Bul. of National Tax Association, 195 Broadway, New York City, N. Y. Jan., 1930. Price, 25 cents.

Proposes that 458 one-room schools be closed, saving \$250,000 annually. State considers efficiency with which local funds are expended before granting aid.

3. **The Financing of Public Higher Education in Colorado.**—Don C. Sowers. University of Colorado Studies. Vol. 14, No. 2. Boulder, Colo. Nov. 1924.

4. **Studies in State Education Administration.**—Research Division, National Education Association. Study No. 5. Apply, 1201 Sixteenth Street, Washington, D. C. 1930. Price, 25 cents.

Bibliography on eight problems of school legislation, state revenue for public education, distribution of state school funds, teacher retirement, organization of state department of education, and local school administrative units.

5. **School Financing in Michigan.**—A plan to equalize the burden. F. M. Thrun, Special Bul. No. 212, 1931. Michigan Agricultural Experiment Station, East Lansing, Mich.

6. **California.**—Report on The Fresno County Schools by the California Taxpayers' Association, 775 Subway Terminal Building, Los Angeles, Calif. Association Report No. 151, 1931. Price, \$1.00.

A study of the educational opportunities and the operation of the schools in Fresno County indicates that consolidation of school districts offers one of the most effective methods of reducing educational costs.

7. Missouri.—A report on Publicly Supported Higher Education in the State of Missouri made by the Division of Field Studies. Institute of Education Research, Teachers College, Columbia University, 1929. Apply to State Survey Commission, Jefferson City, Mo.

Detailed discussions and recommendations concerning the work of the institutions of higher learning are presented in the report.

8. California.—Report of the University of California made by the California Taxpayers' Association. Association Report No. 38, Part II. Apply to the California Taxpayers' Association, 775 Subway Terminal Building, Los Angeles, Calif. Price, \$1.50.

Presents an analysis of the growth of the University from 1918 to 1929 and of the unit cost of instruction during the year 1928-1929.

9. North Carolina.—Report of the Educational Commission. Apply to Governor O. Max Gardner, State Capitol, Raleigh, N. C.

This report should be read by all persons interested in a better method of financing education in Colorado.

10. Arkansas.—Survey of State—Supported Institutions of Higher Learning in Arkansas, Office of Education Bul. No. 6, 1931. Apply, United States Department of the Interior, Washington, D. C.

11. Oregon.—Survey of Public Higher Education in Oregon, Office of Education Bul. No. 8, 1931. Apply, United States Department of the Interior, Washington, D. C.

Administration of Tax System

1. The State Tax Commission.—Harley L. Lutz. Harvard University Press, Cambridge, Mass. 1918. Price, \$3.25.

A study of the development and results of state control over the assessment of property for taxation.

2. The State Tax Commission.—H. L. Lutz. Public Finance. p. 549. D. Appleton, 29 West 32nd St., New York City, N. Y. 1929. Price, \$3.00.

Painful experience has taught the lesson that capable central administration is virtually indispensable to any kind of tax that may be imposed.

3. What Should a Permanent State Tax Commission Do?—H. L. Lutz. *The Tax Digest*. Vol. VI, p. 80. California Tax-payers' Association, 775 Subway Terminal Building, Los Angeles, Calif. March, 1928.

4. Colorado Tax Commission.—Annual Reports 1921-1930. Tax Commission, Denver, Colo.

5. The Collection of Taxes by the State of New York, and the Division of These Revenues with Units of Local Government.—M. Slade Kendrick. Published by the Cornell University, Agricultural Experiment Station, Ithaca, N. Y. 1930.

An examination of the system whereby the proceeds of certain taxes collected by the state government in New York are shared with units of local government.

6. Full Value Real Estate Assessment as a Prerequisite to State Aid in New York.—Chester B. Pond. A special report of the New York State Tax Commission, Albany, N. Y. 1931.

Involves a study of conditioned state aid as it is found in various democratic governments.

Special Tax Reports—Other States

1. The Farm Tax Problem in Arkansas.—C. O. Brannen. Agr. Exp. Sta. Bul. 223. University of Arkansas, Fayetteville, Ark. 1928.

2. Arkansas Business Laws and Taxation.—Report of Special Commission. Little Rock, Ark. 1929. (Reviewed in *National Municipal Review*. p. 192. March, 1930).

Report by the Special Honorary Commission, George Vaughn, chairman. Contains a mine of information on the tax situation in Arkansas.

3. Final Report of the California Tax Commission.—California State Printing Office, Sacramento, Calif. 1929.

The report deals with the California tax system and a plan for the reform. It covers taxes on banks and ordinary corporations, public utilities, unincorporated business and insurance companies. It discusses proposed property taxes, personal income taxes, miscellaneous state and local revenues and the problems of administration. Robert Murry Haig was advisor and director of research.

The commission favors the gradual transformation of the present tax system into a tax system as follows: (1) An objective property tax of more restricted scope than the present property tax, imposed where the property is located to serve primarily as a source of local taxation; (2) a comprehensive

business tax, measured by net income arising from business carried on within the border of the state, to serve chiefly as a source of state revenue; and (3) a personal contribution from each person resident within the state, apportioned according to ability to pay, the yield being divided between the state and the localities.

4. Report of the California Constitutional Commission.—Apply, California State Printing Office, Sacramento, Calif. 1931.

Contains a copy of "A Model State Constitution" prepared by the Committee on State Government of the National Municipal League.

5. The Taxation System of Kansas.—Harold Howe. Cir. 144. Kansas State Agricultural College, Manhattan, Kan. March, 1929.

Presents a description of some of the principal taxes and some special taxing problems. Suggests remedies and solutions.

6. Tax Revision in Kansas.—Eric Englund. Bul. 234. Kansas Agricultural Experiment Station, Manhattan, Kan.

Suggests improvement in valuation of property; classification of property; personal income tax, gross production tax on oils and minerals; excise tax on certain non-essentials; gasoline tax, and separation of state and local revenue.

7. The Tax System of Iowa.—John E. Brindley and Grace S. M. Zorbaugh. Bul. 150. Extension Service, Iowa State College, Ames, Iowa. 1929.

Discusses state and local taxes showing the extent to which they are borne by farmers, urban landowners, factories, banks, public service corporations, etc.

8. The Tax Situation in Illinois.—Herbert D. Simpson. Institute for Research in Land Economics and Public Utilities. Research Monograph No. 1. Northwestern University, Chicago, Ill. 1929. Price, \$1.00.

One of the best case studies on the administration of the general property tax yet produced. Dr. Simpson says the most urgent need is tax equalization rather than tax reduction and the method of securing it is a revamping of the assessment system. Favors a moderate income tax to relieve owners of real estate and other tangible property of a portion of their tax burden.

9. Report of Efficiency and Economy.—Commission of Illinois, Springfield, Ill. 1915.

A mine of information and wise comment on state administration.

10. Report of Joint Legislative Revenue Committee of Illinois.—Apply to Illinois Legislative Reference Bureau, Springfield, Ill. 1929.

This report gives the results of an investigation into taxation and the assessment of real and personal property, and it is recommended that a tax on intangibles be authorized.

11. Report of the Kansas Tax Code Commission.—Kansas Tax Code Commission, Topeka, Kan. 1929.

Presents an excellent discussion of new sources of revenue. These come under the heads of income taxation, sales taxation and taxation of mineral products based on production. Gives a plan for allocation of new revenue.

12. Report of the State Survey Commission.—Capital Building, Jefferson City, Mo. Nov. 30, 1929.

Competent authorities were employed to survey the needs of all of the state institutions as follows: Penal institutions and reformatories, eleemosynary institutions, rural schools, city schools, institutions of higher learning, and deaf and blind schools.

A detailed financial study of all departments of the state government was also made. Supporting data are given in separate reports.

13. Financial Administration of the State of Missouri.—A report to the State Survey Commission. Griffenhagen and associates. Jefferson City, Mo. Nov. 30, 1929.

The authors found much of the procedure to be badly out of line with the best modern practice and with the trend of modern thought with regard to the subjects involved and the organization to be not properly designed to permit the adoption of better methods. Suggests a more satisfactory plan of financial control and organization.

14. The Taxation System of Missouri.—Griffenhagen and associates. A report to the State Survey Commission, Jefferson City, Mo. Nov. 30, 1929.

At least three objectives are recognized in the proposed alterations in the state's taxation system: (1) That of adding to the state's revenue in order to meet the needs of the government; (2) that of reducing or eliminating injustices and gross inequalities inherent in the present scheme of taxation; (3) that of correcting faults in tax administration which result in evasion and which increase the inequalities.

15. The Finances of the State of Missouri.—Griffenhagen and associates. Report to the State Survey Commission, Jefferson City, Mo. Nov. 30, 1929.

3. Model Inheritance Tax Law.—National Tax Association Proceedings, 15th. 195 Broadway, New York City, N. Y. 1922.

4. Colorado Laws Relating to Wills and Estates.—Apply to Trust Department, United States National Bank, Denver.

5. State Inheritance Taxation.—Apply, Finance Department, United States Chamber of Commerce, Washington, D. C.

Sales Taxes

1. State Consumption Taxes on Non-Essentials.—Whitney Coombs. Vol. XIV, Feb., 1929. p. 138. The National Tax Association, 195 Broadway, New York City, N. Y.

Discusses excise taxation of soft drinks, theater admissions and cigarettes.

2. General Sales or Turnover Taxation.—National Industrial Conference Board, 247 Park Avenue, New York City, N. Y., 1929. Price, \$2.50.

This study presents the possibilities, the limitations and the special developments of the general sales or turn-over tax considered from its economic, social, legal and administrative aspects. It also gives the history of general sales taxation in the United States and foreign countries. Taxes levied on the sales of particular commodities or properties—gasoline taxes, cigarette taxes or land transfer taxes—are excluded from consideration.

Gasoline and Highway Taxes

1. The Administration of the Gasoline Tax in the United States.—F. G. Crawford. Pamphlet. Municipal Administration Service, 261 Broadway, New York City, N. Y. Price, 25 cents.

2. Report of the Committee of the National Tax Association on Taxation of Motor Vehicle Transportation.—James W. Martin. 1930. Apply to the National Tax Association, Office of Secretary, 195 Broadway, New York City, N. Y.

3. Taxation for Highways, Wisconsin.—B. H. Hibbard and J. A. Commons. Sta. Bul. 410. 1928-29. Apply Experiment Station, Madison Wis.

General property pays 75 percent of highway expense. State highway (gas tax and federal aid) pays 25 percent; gas tax meets one-fifteenth of expense; bond issue financing found to require 50 percent of receipts for interest payments.

4. California.—Report on Fourth Road District, Kern County, California.—California 'Taxpayers' Association, 775 Subway Terminal Building, Los Angeles, Calif. Association Report No. 85, 1930. Price, \$1.00.

Presents findings as to the financial condition and financial operations of the state. Shows means of financing expenditures and forecasts the expenses of the 10-year period 1931-1940.

16. Reports of Special Joint Committee on Taxation and Retrenchment.—1922-1927. New York State Legislature. J. B. Lyon Co., Printers, Albany, N. Y.

A series of reports on taxation dealing with state expenditure, tax burden, wealth, debt, the gasoline tax, forest taxation, public utility taxation, bank taxation, state aid for schools, retrenchment in city and county government, tax exemption, and the tax system of New York.

17. Report of the Tax Commission of North Carolina.—Raleigh, N. C. 1928. (Reviewed in *National Municipal Review* p. 792. Sept. 1929.)

This thoro and exceedingly comprehensive report on the North Carolina tax situation embodies a series of surveys covering the following subjects: The taxation of agriculture; the taxation of city real estate; the taxation of public service corporations; the taxation of intangible personal property; the taxation of banks; tax administration and tax delinquency; the inheritance and estate tax; the income tax; the taxation of highway advertising signs; tax levies and indebtedness; comparative burdens of taxation.

18. Oregon.—Committee on Tax Investigation. State Printing Department, Salem, Ore. 1926.

Digest of laws dealing with the taxation of intangibles. Recommends the granting of additional powers to the county assessors and that farm lands be classified for taxation and assessment.

19. Report of the Property Tax Relief Commission of Oregon.—Apply to Secretary of State, State House, Salem, Ore. 1929.

Gives results of investigation into the equalization of the tax burden on real property; the adoption of indirect taxation to relieve real property of the state tax; and methods of reducing the local property tax.

20. Ohio.—General Assembly. Joint legislative committee on economy and taxation. State House, Columbus, Ohio. 1926.

Presents arguments against the "Uniform rule." Contains recommendations for the revision of Ohio's tax system.

21. Pennsylvania.—Final Report to General Assembly. Tax Commission, Harrisburg, Pa. 1927.

Suggests a pay-as-you-go system on everything except highways. Is opposed to the increase of the state debt.

22. Taxation and Public Finance, South Dakota.—E. P. Crossen. Bul. 232. June, 1928. Experiment Station, State College of Agriculture, Brookings, S. D.

Deals with the sources of state and local revenue, property taxes, public expenditures, public debt, and fiscal administration.

23.—Trend of Taxes on Agricultural Land in Texas.—F. A. Buechel. Bul. 334. Sept., 1925. Experiment Station, College Station, Texas.

Shows how the farmer's tax bill has increased.

24. Report of the State Tax Revision Commission of the State of Utah.—Salt Lake City, Utah. 1929.

Recommends that the tax system be revised as follows: (1) All tangible property should be taxed at uniform rates; (2) all business done for profit should be taxed at a moderate uniform rate upon the net income of the business done within the state; (3) all residents having taxable ability should pay a direct income tax, at moderate graduated rates; (4) centralized administration should be provided with adequate authority to supervise the entire system; (5) recommends that the revenue from new sources be devoted to the state school fund for the purpose of reducing the tax levies on property thruout the state.

25. Report on Taxation in West Virginia.—Roy G. Blakey. 1930. Apply to Governor's Office, Executive Department, State Capitol, Charleston, W. Va.

An impartial, unprejudiced discussion on modern taxation methods. Discusses the operation of the general property tax, sales taxes, state income taxes, inheritance taxes, gasoline and motor vehicle taxes, and taxation of forests. Everyone should read this report for it is one of the best.

Organization and Administration of State Government

1. State Government.—W. F. Dodd. 1928. Thoro treatise on the subject. 2nd Ed. The Century Company, New York City, N. Y. Price, \$3.75.

2. Model State Constitution.—National Municipal League, 261 Broadway, New York City, N. Y. Gives draft for a modern state constitution. Price, 25 cents.

3. Administrative Consolidation in State Government.—A. E. Buck. National Municipal League, New York City, N. Y. 4th Ed. 1928. Price, 25 cents.

An admirable summary of various reorganizations in about 15 states in this country.

4. Organization and Management of State Government in Virginia.—Apply to D. Bottom, Superintendent of Printing, Richmond, Va. 1927.

Report prepared by the New York Bureau of Municipal Research for the governor and his committee on consolidation and simplification.

5. North Carolina.—Report on a survey of the organization and administration of the state government of North Carolina. By the Institute for Government Research of the Brookings Institute, 26 Jackson Place, Washington, D. C. 1930. Apply to Gov. O. Max Gardner, State Capitol, Raleigh, N. C.

Points out that present state machinery is archaic, cumbersome and overlapping. Gives specific recommendations and certain fundamental and basic principles for operating the state government efficiently.

6. Arkansas.—Findings and recommendations on a survey of the administrative structure of the state government of Arkansas. Prepared for the Governor by the National Institute of Public Administration and the Bureau of Municipal Research, 261 Broadway, New York City, N. Y. 1930.

A report prepared by nationally known experts on this subject.

7. Virginia.—Report of the commission on simplification and economy of state and local government. Apply to Davis Bottom, Superintendent of Public Printing, Richmond, Va. 1924.

8. Maine.—State Administrative Consolidation in Maine. Report on a Survey of the State Government conducted for Governor W. T. Gardiner by the National Institute of Public Administration, 261 Broadway, New York City, N. Y. 1930. Apply to Governor, State House, Augusta, Maine.

County Government

1. The County.—(The "Dark Continent" of American Politics). H. S. Gilbertson. National Municipal League, 261 Broadway, New York City, N. Y. 1917. Price, \$2.00.

Outlines important county problems.

2. New Jersey Commission to Investigate County and Municipal Taxation and Expenditures.—Report. 1931. Harley L. Lutz, Director. Apply to The Commission, Broad Street Bank Building, Trenton, N. J.

Deals with some aspects of local government organization and structure, the expenditures and functions of local government in New Jersey, and gives a discussion of some factors contributing to the high cost of local government together with suggestions for a program of revision and reconstruction.

3. **County Manager Plan.**—Pamphlet describing main features of the county manager plan. National Municipal League, 261 Broadway, New York City, N. Y. 1930. Price, 10 cents.

4. **County Government in North Carolina.**—Paul W. Wager. The University of North Carolina Press, Chapel Hill, North Carolina. 1928. Price, \$5.00.

5. **The County Manager Plan.**—Charles M. Kneier. Public Management, 923 East 60th Street, Chicago, Ill. p. 45. Feb., 1930.

Is the average county too small? The county as a unit of administration.

6. **A Model County Manager Law.**—By Committee on County Government. National Municipal League, 261 Broadway, New York City, N. Y. Price, 25 cents.

A committee composed of outstanding experts in the field of county government worked out the draft of a measure which can be used as the basis for improvement in county government.

7. **County Management.**—Wylie Kilpatrick. Univ. Bul., p. 46. University of Virginia, Charlottesville, Va. 1929.

8. **Report of County Government Advisory Commission.**—1928. Apply to Charles M. Johnson, Executive Secretary, 513 Revenue Building, Raleigh, N. C.

The commission made a careful study of county government in the state. Reported that the greatest reform is needed in fiscal management. Deals with the defects in fiscal management. Gives digest of laws to provide improved method of county government. Provides for a county manager, county budget system and control over bond issues.

9. **County Government and Administration.**—John A. Fairlie and Charles M. Kneier. The Century Company, New York City, N. Y. 585 pp. 1930. Price, \$5.00.

Attention is given to the legal status, administration and operation of county government. Contains 27 pages of references on county government.

10. **County Government in California.**—Final report of the California Commission on county home rule. Apply California State Printing Office, Sacramento, Calif. 1930.

The commission strongly urges the creation of an advisory county commission for the purpose of study and advice to county officials on personnel, salaries, taxation, budgeting, auditing, legal work, statistics and reporting. Contains an 8-page list of references on county government.

11. Problems in Contemporary County Government.—Wylie Kilpatrick, Institute for Research in the Social Sciences. 1930. Apply to University of Virginia, Charlottesville, Va. Price, \$4.00.

An examination of the process of county administration in Virginia. One of the best books on the subject.

12. County Government in Virginia.—Prepared by the New York Bureau of Municipal Research. 1927. Apply to Davis Bottom, Public Printer, Richmond, Va.

13. California.—Report on Solano County, California. The California Taxpayers' Association, Association Report No. 22, 1929. Apply to 775 Subway Terminal Building, Los Angeles, Calif. Price, \$2.00.

An analysis of the governmental organization and expenditures of the county. Reports have also been issued on San Diego County, Santa Barbara and many other counties by the California Taxpayers' Association. These reports are probably the best that have been made in this country on individual counties. Write for a list of their publications.

Taxpayers' Associations

1. Taxpayers' Associations.—Taxpayers' Association, 928 McKnight Building, Minneapolis, Minn. 1925. Price, 25 cents.

2. California Taxpayers' Association.—775 Subway Terminal Building, Los Angeles, Calif.

The research department has completed a detailed study of the various phases of county government in a large number of counties. These reports are the best available on county organization and expenditures.

3. The Functions and Progress of Taxpayers' Associations.—With suggestions for their organization and activities. Pamphlet by A. C. Rees. Apply to National Tax Association, 195 Broadway, New York City, N. Y. 1928.

4. What Can Our Tax Committee Do?—Felix M. McWhirter. Apply to Finance Department, United States Chamber of Commerce, Washington, D. C. 1929.

Public Expenditures

1. Public Budgeting.—A. E. Buck. National Institute of Public Administration. Harper and Brothers, Publishers, New York City, N. Y. 1929. Price, \$6.00.

Presents an authoritative and complete statement of the methods of budgeting for all public bodies.

2. Model Budget Law.—National Municipal League, 261 Broadway, New York City, N. Y. Price, 25 cents.

3. Preparation of Budgets for Counties.—Issued by the County Government Advisory Committee. Charles M. Johnson, Executive Secretary, 513 Revenue Building, Raleigh, N. C.

Presents information concerning budget forms and account classifications.

4. Governmental Purchasing.—Russel Forbes. Harper and Brothers, Publishers, New York City, N. Y. 1929. Price, \$5.00.

Presents a composite of the best existing practice in governmental purchasing, and recommendations for its improvement.

5. Public Borrowing.—Paul Studensky. Monograph Series. National Municipal League, 261 Broadway, New York City, N. Y. 1930. Price, \$2.00.

6. Model Bond Law.—National Municipal League, 261 Broadway, New York City, N. Y. Pamphlet, 25 cents.

Colorado Tax Problems

1. The Tax Problems in Colorado.—Don C. Sowers. University of Colorado Bul., Vol. XXVIII, No. 12, Gen. Ser. No. 261. 1928. Boulder, Colo.

Part I deals with the volume of taxation, distribution of the tax burden, assessment problems, new sources of revenue, and remedies and solution. Part II deals with economy in expenditure of the tax dollar.

2. Some Colorado Tax Problems.—Whitney Coombs, L. A. Moorhouse, Burton D. Seeley. Bul. 346. Apply to Experiment Station, Colorado Agricultural College, Fort Collins. 1928.

Deals with the relation of taxation to income on Colorado farms, city property, public utilities, national banks and corporations; a study of assessment problems; an analysis of receipts and expenditures of state and local government and analysis of the principles underlying the possible solution of some of the most important tax problems.

3. The Problem of Over-Appropriations and the Public Bonded Indebtedness of Colorado.—Don C. Sowers and E. H. Cramer. Series XXVIII. No. 8. Colorado State Teachers College, Greeley, Colo.

Presents information on over-appropriations since 1911-1912 and material on bonded indebtedness from 1905 to 1927.

4. Outline of Colorado Tax Laws for Farmers.—G. S. Klemmedson and C. C. Gentry. Bul. 355. 1929. Apply to Experiment Station, Colorado Agricultural College, Fort Collins.

Gives a brief summary of tax laws covering the following subjects: Levying taxes, assessment of property, collection of

taxes, sale of real estate delinquent for taxes, laws relating to motor vehicle and gasoline taxation, and inheritance taxes.

5. Report on General Trends in State Government Expenditure in Colorado.—Don C. Sowers. University of Colorado, Boulder. 1930. Apply to Colorado Education Association, 530 Commonwealth Building, Denver, Colo.

A study of state expenditures in Colorado since 1880. Concludes that we may expect a normal rate of increase in state expenditures of 4 percent per year.

6. Report on Receipts and Disbursements of State of Colorado.—Don C. Sowers and Hubert P. Wolfe. Bureau of Business and Government Research, University of Colorado, Boulder. 1928.

Analyzes state revenues and expenditures 1913-14 to 1925-26, providing fundamental data to all those interested in studying the state's financial problems.

7. Cost of Public Education from the Viewpoint of Agriculture.—G. S. Klemmedson. Bul. 368. Apply to Experiment Station, Colorado Agricultural College, Fort Collins. 1930.

This study reviews the cost of education in Larimer County, Colorado, from 1901 to 1928. Gives an analysis of expenditures and suggestions for improving the educational tax situation.

8. Taxation and Public-School Finance in Colorado.—G. S. Klemmedson. Bul. 376. Apply to Experiment Station, Colorado Agricultural College, Fort Collins. 1931.

Points out the weak spots in the present system of financing education. Discusses a balanced tax system for Colorado and outlines a plan for financing public education which will reduce the tax on property for school purposes.

9. Colorado Tax Problems.—G. S. Klemmedson. Bul. 290-A. Apply to Extension Service, Colorado Agricultural College, Fort Collins. 1930.

A series of short tax articles covering a wide variety of problems on taxation and public finance

10. Saving the Taxpayers' Money.—G. S. Klemmedson. Mimeographed report. October, 1931. Apply to Experiment Station, Colorado Agricultural College, Fort Collins.

Issued primarily for use of taxpayers' associations. Contains a number of suggestions for reducing and controlling public expenditures.

11. Survey of Colorado State Tax System.—Jens P. Jensen. Apply to Denver Chamber of Commerce, Denver, Colo. 1930. Price, \$1.00.

An impartial study of the Colorado tax situation. Proposes remedial legislation for revising the tax laws of the state.

12. Taxes and the Taxpayer.—Clem W. Collins, former manager of revenue, city and county of Denver. 1931. Apply to Collins, Witting & Company, Certified Public Accountants, University Building, Denver, Colo.

Shows how assessments and levies are made, taxes collected, what becomes of the tax dollar and why taxes have increased. Suggests changes in our tax laws.