

Selected Bibliography on: (1) State and Local Fiscal Structures,
and (2) Fiscal Relations Between Federal, State, and Local Governments

(A large number of the sources listed below are in the process of being abstracted by Mr. Raymond E. Manning, of the Library of Congress. These abstracts are expected to be available shortly.)

General Introductory Literature and Reference
Materials (non-governmental)

- B. P. Adarkar - The Principles and Problems of Federal Finance (1933)
- A. G. Buehler - Public Finance (1936)
- Columbia University Symposium - Lectures on Taxation (1932)
- Fagan and Macy - Public Finance, Selected Readings (1934)
- H. M. Groves - Financing Government (1939)
- J. P. Jensen - Government Finance (1937)
- H. L. Lutz - Public Finance (1936)
- Mills and Starr - Readings in Public Finance and Taxation (1932)
- National Industrial Conference Board - Cost of Government in the United States
(several volumes)
- National Municipal Review
- National Tax Association - Proceedings and Bulletins
- New York University Symposium - Current Problems in Public Finance (1933)
- E. R. A. Seligman - Essays in Taxation (1931)
- G. F. Shirras - Science of Public Finance (1936)
- W. J. Shultz - American Public Finance (1938)
- P. Studenski - Taxation and Public Policy (1936)
- Taxes, (formerly The Tax Magazine)
- Tax Policy League Symposium - Tax Relations Among Governmental Units (1937)
- Tax Research Foundation - Tax Systems of the World 1st-8th eds.
- Twentieth Century Fund - Facing the Tax Problem (1937) and
Studies in Current Tax Problems (1937)

State and Local Fiscal Structures and Relations

R. G. Blakey - State Income Tax (1932)

Reprinted from Taxation in Minnesota. Analysis of the state income tax and its place in the revenue system of the states. Partly overlapping the National Industrial Conference Board volume, but does not give as detailed factual material on the individual state income taxes.

R. C. Brown - "Multiple Taxation by the States," Harvard Law Review, vol. 48, 1935.

C. H. Chatters - Municipal Debt Defaults (1933) Public Admin. Service No. 33

Report to the Executive Committee of the Municipal Finance Officers Association of the United States and Canada.

Discussion of the aspects of municipal debt defaults in the light of the depression. Contrasting municipal debts and their arrangement with the debts of corporations. Suggestion of means for reorganizing municipal credit and putting it on a sound basis and for solving the problem of debt adjustment.

H. R. Enslow - "State Grants to Local Units", Municipal Yearbook, 1937.

Financial Relationships between State Governments and Municipalities - Report by a Committee of the American Municipal Association

J. Fogarty - State Aid in Several Forms of Public Relief (1932)

Study of the increase of state interest in functions which were formerly of purely local concern. Discussion of the various forms which this state aid has taken and the diversity as between different states. Discussion by functions aided (public schools, highways, institutional relief, dependent children, etc.). Both the fiscal and the administrative side of this trend in state-local relations is discussed and their probable effect is evaluated.

A. M. Hillhouse - Municipal Bonds, a Century of Experience (1936)

Historical review of the municipal debt in the U. S., with emphasis on the main trends and facts which come up. Analysis of the mistakes and errors which led to default, and suggestions for improvement in debt administration to avoid the mistakes of the past. Mainly a careful analysis of debt defaults and their remedies. Analysis of the causes of debt defaults. Useful book for viewing the problem of municipal debt defaults of the thirties against the historical background, which might suggest some solution and point toward the main problems which have to be considered.

A. M. Hillhouse - New Sources of Municipal Revenue (1935)

Description of the various sources of municipal revenue: State-collected, locally-shared taxes, grants-in-aid, locally-collected taxes. Under each heading the situation of the specific tax in the several states is described, together with the proposed changes. Only brief summaries and comments.

Hillhouse and Welch - Tax Limits Appraised, Public Administration service No. 55 (1937)

Discussion of the proposal for property tax limitation which came up during the depression in order to lighten the burden of this tax and protect this source of revenue for the localities. Consideration of this suggestion in the light of the debt situation and the expenditure trends of the municipalities. Review and discussion of the arguments pro tax limitation with illustrations from actual experience in various states. Discussion of alternative proposals.

R. G. Hutchinson - State-Administered, Locally-Shared Taxes (1931)

Deals with one important aspect of the federal-state-local tax relations -- the problem of state-administered, locally-shared taxes. Shows the trend toward centralization of functions and tax administration. Discussion of the several kinds of shared taxes, indicating the importance of the problem.

M. S. Kendrick - Taxation Issues, with special reference to state and local problems (1933)

Shows the rising trends in taxation and expenditures up to the early thirties (1931) and indicates briefly the problems regarding the tax relations of state and local government and the characteristics of a sound tax system. Good as a general introduction giving an idea of the magnitude of the changes and the most important problems in state and local relations.

W. Kilpatrick - State Supervision of Local Budgeting (1939)

Very useful and up-to-date discussion of the various problems of state supervision of local finance administration, with special emphasis on budget control. Gives valuable information about this important aspect of state and local fiscal relationships.

Leet and Paige, eds. - Property Tax Limitation Laws, 1936 rev. ed. Public Administration Service, Chicago No. 36

Collection of short articles from various authors on the problem of property tax limitation laws and discussion of the experience with these laws in various states.

H. L. Lutz - "State Supervision of Local Finance," Journal of Political Economy, June 1935

L. P. Mansfield - "State Control of Municipal Finance," National Municipal Review, June 1935

National Industrial Conference Board - State and Local Taxation of Property (1930)

Discussion of the problems connected with the taxation of property. Reference also to the problems of centralized administration and supervision. Because of date of publication, no particular reference to the problems regarding the property tax which the depression brought up.

National Industrial Conference Board - State Income Taxes 2 vols. (1930)

Vol. I. Short description of the origin and set-up of the income taxes in theseveral states as of 1930.

Vol. II. Discussion of the various aspects of state income taxes. Little direct reference to the problems of interstate and federal-state relations. Mention of the problems of conflicting jurisdiction. Useful book for general information about the income taxes in the various states. Compilation of good survey tables.

National Municipal Review, November 1935 - Real Estate Tax Limitations and Its Effects (Several articles)

National Tax Association - Second Report on a Plan of a Model System of State and Local Taxation (1933)

Proposal of a system of taxation, including a property tax, an income tax, a corporation tax, and some minor taxes which should be introduced by all the states in order to solve the problems arising out of the conflicting claims and double taxation of the states and the inequities of the present system.

F. A. Neff - Municipal Finance, with emphasis on trends since 1900. (1939)

Discussion of municipal expenditures, revenues and indebtedness with emphasis on the trends and problems in these fields as shown by the developments in the twentieth century. Much use of statistical materials to show various trends. Discussion of the economic problems of the thirties and of the devices to alleviate the burden of the communities. Good and modern presentation of the field of municipal finance, linking up the problems with those of the other governmental units (states and federal government) and their relationships with each other.

- B. Putney - Sharing of Tax Revenues, Editorial Research Reports, 1940 Vol. I, No. 5

Sketch of the tax-sharing device, with some factual material and comparison with the grants-in-aid device.

- B. Putney - State Control of Local Finance, Editorial Research Reports, 1937. Vol. II., No. 12.

Review of the suggestions for closer supervision of local finances by the state government. Reference to debt control and debt limits, tax limits, administrative control through control of accounts, audits, reports, budget control, etc.

- Sanders Shanks, Jr. - "The Extent of Municipal Defaults," National Municipal Review, 1935, vol. 24.

- L. A. Shattuck, Jr. - Municipal Indebtedness - A Study of the Debt-to-Property Ratio (1940)

Discussion of the problems of municipal indebtedness and the devices which limit the size of the debt. Appraisal of the methods of debt limitation by restriction of the debt to a specified percentage of the assessed valuation of taxable property. Contains an historical part describing the development of this method. Much illustrative material and partly rather technical.

- H. D. Simpson - The Effects of a Property Tax Offset under an Income Tax (1932) Studies in Public Finance, Research Monograph No. 3, Chicago

Analysis of the economic effects of a property tax offset clause in the statutes introducing an income tax. Very careful treatment of the various aspects of this problem. Illustration from actual offset provisions in some states. Quite useful as an illustration of one of the problems resulting from attempts to coordinate the various taxes.

- W. O. Sniter - State Limits on Local Property Taxes, Municipal Yearbook, 1936 (pp. 328-339)

- Tax Policy League - The Place of State Income Taxation in the Revenue System of the States (1935)

Brief summary outline of the proposed features of a state income tax. Reference to the Model System of State and Local Taxation. Very short and rather simple discussion.

The Support of Local Government Activities, 1939. Committee on Local Government Activities and Revenues, Municipal Finance Officers Association.

Discussion of the predicament in which the local governments find themselves because of the growth of necessary expenditures and the inadequacy and curtailment of revenue, partly due to the overlapping of taxing units. Suggestion how revenues and expenditures could be adjusted to each other, partly by reorganization on the local level, and partly by change in the state-local and federal-local relationships.

Edna Trull - Borrowing for Highways (1937)

Discussion of the debt situation of the states regarding the financing of highways. Description of the various types of obligations and the specific revenues derived from the use of highways and their allocation. Much statistical material on the subject.

Edna Trull - Resources and Debts of the Forty-Eight States (1937)

Good compilation showing the trends in the state debts and the debt situation up to 1937 on the one hand, and the population, occupational distribution and resources of the states on the other. Construction of indices of debt-paying ability.

L. D. Upson - "Local Government Finance in the Depression," National Municipal Review, vol. XXIV, 1935.

M. Walker - Municipal Expenditures (1930)

Discussion of municipal administration in the light of the historical development. Approach to the distribution of revenue among the various municipal functions from the point of view of economic theory, and development of an index to rate a sample of communities according to the efficiency of their services. Use of indices for the various functions, for fire, health, and police protection, school systems, public works, etc., and discussion of factors affecting the ration, e.g. size of the city, per capita wealth, etc. Good survey emphasizing the wide differences in the standard of performance of the functions already exercised by the municipal governments. However, no important discussion of the comparative efficiency of various levels of government.

State and Local Administrative Problems

W. Anderson - The Units of Government in the United States (1936)
Public Administration Service, publ. No. 42

Gives very useful information about the organization and number of governmental units in the United States. Suggestion for a change in the size of the units according to the various functions performed. Good picture of the present situation as it has developed, with suggestions for change.

W. S. Carpenter - Problems in Service Levels (1940)

Good discussion of the problems of local government and the appropriate service area for various services. The actual situation is presented and ways for a possible solution are suggested. "Upon the establishment of a balance among the factors of self-government, effective service areas, and tax-paying capacity depends the success of local government in this country." (Preface, p. v.) Emphasis upon the fiscal inadequacy of some remedies. Discussion of the problem of consolidation, and annexation, deorganization, and inter-jurisdictional agreements.

F. G. Crawford - State Government (1931)

Discussion of the state government and its relation to municipal and county government and administration. Chapters on taxation, on the budget, and the financing and control of various functions (education, highways, etc.)

Equalization Agencies - Sixth Progress Report of the Committee on Assessment, Organization and Personnel, 1940. National Association of assessing Officers, Chicago.

Discussion of the purposes and methods of equalization, both on the county level and on the state level. Discussion of the functions and powers of equalization agencies in the various states and recommendations for the improvement of the equalization machinery.

J. A. Fairlie and C. M. Kneier - County Government and Administration (1930)

Comprehensive description of the organization and functions of the counties and their relation to the state. Useful as a reference for information on various aspects of county administration and finance and its control over localities.

M. Graves - "Administration of State Taxes as Viewed by an Administrator,"
Annals of the Academy of Political and Social Science, January 1936.

W. B. Graves - American State Government (1936)

Discussion of state government. In Part V. consideration of the state financial problems, and in Part VII. discussion of intergovernmental relations, the local units, state centralization, and supervision of local functions.

H. G. Hodges - City Management, Theory and Practice of Municipal Administration (1939)

Discussion of all the problems of city management. Chapters on the revenue and taxation problem of the cities, the expenditures, debts, and financial supervision by the state. Modern discussion of the problems.

J. P. Jensen - Property Taxation in the United States (1931)

Selected chapters deal with the problems of local and central assessment, the central control of local assessment, and the steps taken in several states toward equalization.

H. L. Lutz - The State Tax Commission (1917)

Comprehensive study of the tendency toward centralization in the administration of the property tax and the degree of centralization achieved. Analysis of the functions of the tax commissions in the various states in the period of the last war, their achievements and their limitations. Useful in describing one stage of the evolution of the state tax commission.

J. M. Pfiffner - Municipal Administration (1940)

A textbook on municipal organization and activities. Useful as a source of information on the administrative aspect of some of the problems in which we are interested from the fiscal point of view. Chapters V., VI., and VII. discuss the municipal revenues, expenditures, and personnel. Other chapters deal with Public Health Administration, Social Service Administration, Public Works, Education, etc.

T. V. A. - County Government and Administration in the Tennessee Valley States (1940)

Analysis of the more important problems of county government and administration in the seven Tennessee Valley States and indication of the developments and trends. Evaluation of the counties as appropriate administrative units for the services they now perform. Discussion of the financial problems of county administration, the financing of the various functions, and suggestions for consolidation and reorganization.

R. H. Wells - American Local Government (1939)

Gives brief information about some of the problems of local administration. Chapters on administrative cooperation and state and federal relations to local government units. Discussion of the influence of federal spending and the Social Security grants, the Public Works Administration, etc.

"County Government," National Municipal Review, October 1936.

"Better City Government," Annals of the Academy of Political and Social Science, September 1938.

Fiscal Problems in the Individual States

National Industrial Conference Board Series:

1. The Fiscal Problem in Wisconsin (1924)
2. The Tax Problem in West Virginia (1925)
3. The Fiscal Problem in Delaware (1927)
4. The Fiscal Problem in Illinois (1927)
5. The Fiscal Problem in Massachusetts (1931)
6. The Fiscal Problem in Missouri (1931)
7. Current Tax Problems in New York State (1931)

The fiscal problems of several states are analyzed with varying degrees of thoroughness. Survey of the expenditures, revenues, indebtedness, and the tax system and its administration of the states under consideration and their political subdivisions, with illustrative tables and charts. Specific fiscal problems are analyzed by comparing the solution adopted by various states, and suggestions for possible changes in the tax structure are made. Material partly outdated.

California

H. D. Anderson - Our California State Taxes: Facts and Problems (1937)

Discussion of the several California state taxes, considering their importance as part of the fiscal system. Suggestions for changes and improvements and evaluation of the various arguments for and against the taxes.

W. W. Crouch - State Aid to Local Government in California (1939)

Discussion of the various forms of state aid to localities in California, mainly from the point of view of the political scientist, but giving consideration also to the economic implications and problems. Analysis of grants-in-aid, shared taxes, state control, etc. Very useful as a recent illustration of one aspect of state-local relations.

Bureau of Public Administration, University of California, Berkeley,
Legislative Problems: O. W. Campbell - State Fiscal Organization, (1937)
No. 6

Short review of the state fiscal organization, with particular emphasis on the need for the reorganization of the tax administration, a competent state tax commission and a proper accounting and auditing system.

Colorado

G. S. Klemmedson - State and Local Tax Revision in Colorado (1932), Colorado
Agricultural College

Discussion of the necessity to relieve the property tax burden and secure a more equitable tax system. Analysis of the shortcomings of the existing tax system and the inadequate use of other taxes.

D. C. Sowers - The Effect of Tax Limitation upon State and Local Governments in Colorado (1936)

Analysis of the arguments for and against property tax limitation. Critical examination of the operation of the plan in seven states which have adopted it, and consideration of the probable effects of this limitation in Colorado.

Connecticut

Summary of the Report of the Connecticut Temporary Commission to Study the Tax Laws of the State and to Make Recommendations Concerning their Revision.
(1934) Also Report itself.

Discussion of the financial situation of Connecticut, the tax system, the expenditure pattern, etc., with recommendations for their revision.

Florida

The Florida Fiscal Situation - A preliminary study of the Brookings Institution (1941)

Analysis of the various sources of revenue and expenditure, and comparison with some other states. Indication of the trend and recommendations for reorganization of the tax system and of different functions.

Illinois

S. E. Leland, ed. - State-Local Fiscal Relations in Illinois (1941) Social Science Studies

Very comprehensive discussion of all the aspects of state-local fiscal relationships in Illinois. Analysis of the various functions of the local governments, how they are financed, and the degree and form of state aid. Analysis of the various forms of state financial control over the localities, both on the revenue and on the expenditure side. Gives a very thorough picture of the problems involved in the state-local fiscal relationships.

The Problem of Local Fiscal Control, with Special Reference to the Control at the County Level. Illinois Legislative Council, Publication No. 29 (1940)

Discussion of various forms of control at the county level as adopted in several states and the alternative forms of state control. Analysis of the problem of fiscal control and coordination as an alternative to the consolidation and abolition of certain types of local units of government.

University of Illinois - Bulletins of the Bureau of Business Research

Several bulletins dealing with problems of expenditure control in Illinois, of local government administration, its cost, and the possibilities of reorganization.

Special Reports of the Illinois Tax Commission (Nos. 2, 4, 5)

Deal with the problems of tax limitation in Illinois, the trends of increased federal-state aid, the problems of tax reform, etc.

Indiana

McPherson - A Summary of Indiana Centralization (1938)

Discussion of the centralizing tendencies in both the administrative and the financial set-up of the state. Main emphasis on state-collected, locally-shared taxes. Analysis of the tax collections and allocation of revenues by counties.

Kansas

H. Howe - Local Government Finance in Kansas. Kansas State Planning Board

Brief discussion about the financial situation of local government in Kansas. Consideration of some recent developments, as classification of property, tax rate limitations, standardized budgets, etc.

Maine

The System of Taxation in Maine (1934). Report to the Recess Commission on Taxation, by H. L. Lutz

Review of the growth of state and local expenditures and revenues, with suggestions for improving the operation of the existing taxes and broadening the revenue base.

Massachusetts

R. S. Van De Woestyne - State Control of Local Finance in Massachusetts (1935)

Analysis of the historical development of state control of local finance in Massachusetts and evaluation of the results achieved thereby. Emphasis on the fact that local self-government and state regulation of local finance in Massachusetts are entirely compatible and that the control of municipal borrowing, of local finance administration, etc. has been all to the good. Some suggestion for further supplementation of these controls, especially through control of municipal expenditures.

C. J. Fox - Over-All Property Tax Limitation (1937)

Analysis of the Massachusetts \$25 tax limitation proposal, with discussion of the pros and cons and illustration from other states. Strong argument against property tax limitation.

Michigan

Report of the Tax Study Commission, Michigan (1939)

Analysis of the tax system of Michigan with recommendations for better revenue administration, more equitable distribution of the property tax, etc. Consideration of each individual tax and suggestions for changes.

Bureau of Government, University of Michigan - Michigan pamphlets

No. 2 Financing Michigan's Government: 1930-1938 - R. S. Ford (1939)

Brief review of the system of government finance in Michigan from 1930 to 1938 with figures. Emphasis on the increased importance of state aid and federal aid and the change in the proportional contribution of the various taxes, and the reduction of the local tax levy on property. Indicative of the general trend observable in the financial organization of most of the states.

No. 3 Property Tax Administration - R. S. Ford and F. M. Landers (1939)

Discussion of the chief administrative features of the property tax in Michigan and of the proposals for administrative reform.

No. 6 State Tax Administration - R. S. Ford and F. M. Landers (1940)

Review of the present status of tax administration in Michigan, and criticism of the decentralized and uncoordinated system. Summary of administrative reorganization in other states and analysis of the various proposals for reorganization.

Michigan Commission of Inquiry into County, Township, and School District Government. Report

L. B. Miller - Local Finance and Procedure, Michigan Local Government Series (1933)

Discussion of the various aspects of local finance, equalization, tax delinquency, debt, auditing, etc., with recommendations for the improvement of local financial organization in several ways.

Minnesota

R. G. Blakey - Taxation in Minnesota. (1932); Supplement (1939)

Comprehensive discussion of all the major taxes in Minnesota, with some reference to state-local tax problems and problems of tax administration, state aid, etc.

W. Anderson - Local Government and Finance in Minnesota (1935)

Very comprehensive discussion of the system of local government in Minnesota. Discussion of the legal status of the localities, their appropriate size, their relation to the state government, and the financial problems of local government. Analysis of the various functions which local governments perform, the outlook for the future and suggestions for reform. Very useful presentation of some of the problems with which we are concerned.

Report of the Legislative Tax Commission of Investigation and Inquiry (1937)

Discussion of the main financial problems facing Minnesota. Analysis of the tax problem in Minnesota, the revenues, expenditures, debt, tax delinquency, tax administration, fiscal control, and possibilities of increasing revenues. Consideration of the difficult financial situation in connection with the necessity of financing old age assistance and unemployment relief.

W. Anderson - Legislative Changes in State-Local Relations in Minnesota, 1915-1939. Pamphlet

Compilation of all the legislative changes affecting the relation between state and localities in Minnesota and their main features.

New Hampshire

Report on a Survey of the Organization and Administration of the State, County and Town Governments of New Hampshire (1932) Institute of Government Research, Brookings Institution

Comprehensive analysis of the administrative organization regarding various state and local functions. Consideration of the various functions and recommendations for changes. Detailed discussion of all the aspects. Interesting as a case study of an existing administrative set-up.

New Jersey

The Commission to Investigate County and Municipal Taxation and Expenditure:

Report No. 1 The Organization, Functions, and Expenditures of Local Government in New Jersey (1931)

Study of the organization of local government in New Jersey, the trend of its expenditures, its functions, etc. Criticism of the present situation with suggestions for completely overhauling the local government structure, putting it on a more efficient and economical basis.

Report No. 2 Municipal and County Debt (1931)

Part of a survey of municipal and county finances. Consideration of the debt situation of New Jersey and recommendations regarding debt control and debt administration as part of the program to reduce the cost of local government. Useful as an analysis of the problems of local indebtedness in general.

Princeton - Local Government Survey (1936) - Memoranda and Reports

Various reports, pamphlets, legislative proposals, etc. on aspects of New Jersey local government, e.g. adjustment of areas and services, local budgeting, etc., with the purpose of bringing the New Jersey local government to a new level of efficiency, economy, and response to popular controls. Principal suggestion: establishment of a Local Government Board as an organ of coordination, guidance and control.

New York

Special Reports of the State Tax Commission, New York

Discussion of problems of taxation, fiscal relations, fiscal administration and reorganization in New York State, which are a valuable contribution to the study of the general problem.

No. 5 F. L. Spangler - Operation of Debt and Tax Rate Limits in the State of New York (1932)

Analysis and criticism of debt and tax rate limits as means of control over local expenditures. Discussion of the drawbacks of rigid limits, of the possibilities for evasion, etc., and suggestions for changes and improvements.

No. 6 R. S. Ford - The Allocation of Corporate Income for the Purpose of State Taxation (1933)

Discussion of the economic and legal bases of allocation of the income of mercantile and manufacturing corporations, the present non-uniform practices of the several states and the resulting tax conflicts. Analysis of suggestions for a solution of the problem to achieve uniformity in allocation practices.

No. 8 R. A. Girard - The Scope for Uniformity in State Tax Systems (1935)

Analysis of the advantages of uniformity and the reasons for diversity in state tax systems. Study of the individual taxes recommended in the Model Plan for State and Local Taxation of the National Tax Association as to their applicability to the various states. Discussion of the presumed diversity in tax resources of the various states and the obstacles to uniformity and the degree to which it should be achieved.

No. 9 R. J. Hinckley - State Grants-in-Aid (1935)

Study of the State Subvention System, with particular attention to the grants-in-aid, their use in support of various functions and their basis of distribution. Discussion of the state-local financial relations and the possibility for a reorganization of the functions of the local units and for balancing centralization and local autonomy.

No. 11 D. T. Selko - Town-Administered, Special Districts and the Control of Local Finance in New York (1936)

Discussion of the position of the special districts as part of the local governmental and financial organization, their main shortcomings and the necessity of more effective control of the creation and fiscal management of special districts by the counties under the supervision of the state, rather than by the towns.

No. 13 P. E. Malone - The Fiscal Aspects of State and Local Relationships in New York (1937)

Discussion of the evolution of the various governmental units, their functions, and their relations with other units. Analysis of the various functions to be performed by local government units and consideration of the adequate service unit for each function, with suggestions for reorganization of the intergovernmental fiscal and administrative relations.

Report of the New York State Commission for the Revision of the Tax Laws (1932)

Contains various tax proposals, proposals for the control of local finances, the improvement of tax administration, governmental reorganization, etc.

Part II. Report submitted to the Commission by R. M. Haig discussing the various taxes and the state support of local functions with suggestions for revision and extension of the latter.

Part III. Memoranda submitted to the Commission by members of the research staff:

Memorandum No. 2. P. R. Mort et al. - State Support for Public Schools in New York as Related to Tax Relief and Educational Expansion

Memorandum No. 10. M. Newcomer - Use of State Revenues for the Support of Local Functions in New York

3rd report. Depression Taxes and Economy through Reform of Local Government (1933)

Discussion of various forms of reorganization of local government with particular emphasis on the problem of mandatory expenditures and tax delinquency.

4th report. Local Government Solvency through Tax Relief and Economy (1934)

6th report. Reorganization of Local Government in New York State (1935)
Comprehensive discussion of the problems of transfer of functions toward larger areas of administration, analysis of the present administrative set-up for the various functions, the local tax situation, the control over local expenditures, and the various forms of state aid. Suggestion for establishment of cooperative services.

7th report. The Effect of a 2% Tax Limitation Law upon Local Government in New York State (1936)

Analysis of the experience with overall tax limitations in various states, and the effects of limitation on various areas (metropolitan, rural, urban) and on various types of units of government.

Report of the New York State Commission on State Aid to Municipal Subdivisions (1936)

Discussion of the several forms of state aid in New York with nine memoranda.

New York State Constitutional Convention Committee (1938)

10th report. Problems Relating to Taxation and Finance

Discussion of state budgetary and debt management in a historical framework (Part I.). Analysis of the various proposals for property tax assessment, for tax limitation and its probable economic effects (Part II.). Part III. gives a brief review of the history of local indebtedness and the present problems in this field.

North Carolina

P. V. Betters - State Centralization in North Carolina (1932)

Discussion of the action taken in North Carolina upon the recommendations of various commissions to reorganize the system of administration. Analysis of the school system, the highway system and the state supervision of local finance, etc.

Useful as an illustration of the reorganization of the system of administration, putting it on a modern and efficient basis.

Oklahoma

R. K. Carr - State Control of Local Finance in Oklahoma (1937)

Discusses the implications of state control of local finance as a means of combining the tendency toward state centralization with some degree of local self-government.

Analysis of the control according to the various functions controlled, with emphasis on the state agencies rather than on the local units controlled. Discussion of the control of assessment, of local budgetary procedure, local indebtedness, accounting and auditing, and control through grants-in-aid. Conclusions regarding the necessity for change and critical discussion of suggestions to this effect.

Pennsylvania

B. E. Nicholson - Collection of Local Taxes in Pennsylvania (1932)

Application of the tests of convenience, efficiency, and economy to evaluate the system of collection of local taxes in Pennsylvania. Interesting study of the important shortcomings of the decentralized system of tax collection, with suggestions for remedies.

K. Scholz - Municipal Borrowing Power, Debts and Unemployment, Pennsylvania State Planning Board, 1937

Brief analysis of the problem of local borrowing. Proposal for a revised basis of constitutional borrowing limits to enable municipalities to adopt a more flexible borrowing policy.

Texas

University of Texas, Bureau of Research in the Social Sciences - Bulletin

R. C. Martin - Urban Local Government in Texas (1936) Municipal Studies

No. 7

Studies of the functions and activities of the units of urban local government in Texas, with discussion of possibilities for intergovernmental relations. Analysis of the problems that arose in connection with the existence of large metropolitan districts. Interesting analysis of this problem in general. Discussion of the various functions, revenues, expenditures, etc.

with a program for the future.

J. T. Barton - A Revenue System for Texas Cities. Municipal Studies No. 3

Tabulation of the system of state-administered, municipally-shared taxes of six states. Suggestion for an effective tax system for the localities of Texas.

Utah

Investigating Committee of Utah Government Units - Report of the Sub-Committees on the Homestead Exemption Proposal and Taxation (1936)

Analysis of the effect of homestead exemption on the probable revenues, and suggestions for minimizing these losses through changes in governmental organization and new taxes.

Vermont

Vermont Finances - Report of a Special Commission named by Governor Smith (1937)

Report on the situation of Vermont finances, with suggestions for some new revenues and reductions in the cost of government and increased centralization.

Virginia

W. H. Stauffer - Taxation in Virginia (1931)

Discussion of the tax system of Virginia as it developed from the past, with special reference to the system of separation of state and local tax sources. Emphasis on the relation between government and its subjects, as it is exemplified in one of its aspects, namely the tax relationship.

Snively, Hyde, Biscoe - State Grants-in-Aid in Virginia (1933)

Study of the system of grants-in-aid in Virginia with analysis of the various subsidized functions and discussion of apportionment practices. Suggestions for more rational ways of distribution, by use of specific formulae and illustrations from other states. Review of the historical development of the subsidization of the various functions.

West Virginia

R. G. Blakey - Report on Taxation in West Virginia (1931)

Detailed discussion of the West Virginia tax system, with individual discussion of every tax and suggestions for change. Discussion of the problem of separation of sources, centralized supervision of assessment, etc.

Summary of Findings and Recommendations Pertaining to Revenue Problems in West Virginia (1932) National Industrial Conference Board, 1925; West Virginia State Tax Commission, 1927; R. G. Blakey, 1930. Bureau of Government Research, West Virginia University.

Useful summary of the various suggestions which have been made to improve the system of taxation and tax administration, looking toward greater efficiency and economy.

Wisconsin

Financial Condition of Wisconsin Counties, 1935, 1937. Public Welfare Department.

Survey with statistical support of the finances of the Wisconsin counties. Construction of an index of relative financial ability of Wisconsin counties by use of various measures, as assessed valuation, tax delinquency, county debt rate, etc. Attempt to formulate a workable basis from which to consider the problem of apportionment of relief funds.

G. S. Wehrwein and B. W. Allen - Possible Farm Tax Reduction through Changes in Local Government Special Bulletin, 1934.

Analysis of the cost of extreme home rule to the farmer and consideration of plans for reorganization and centralization of some of the functions performed by the localities as means to reducing the tax burden.

Financing of Education

W. G. Carr - School Finance (1933)

Brief, good survey of the trends and needs in school finance, particularly in connection with the problems brought to the foreground by the depression. Illustration of the problems from the situation in several states. No mention of the relation of the federal government to education, but emphasis on state support for education.

P. R. Mort - State Support for Public Education (1933)

Discussion of the principles underlying the state support for education. Description of the measures of educational need and financial ability of the local districts. Local initiative vs. state control of the expenditures financed by state funds. Suggestions for improvement of the various measures and of the minimum program.

P. R. Mort - Federal Support for Public Education (1936)

Very thorough treatment of the problems involved in the question of federal support for education. Suggestion of a minimum educational program (defensible foundation program) which can be reached gradually by alternative ways. Development and refinement of measures of educational need.

Construction of an index of tax-paying ability. Both these measures should furnish the basis for the distribution of federal aid. Condensed treatment of the same problems in Staff Study No. 5 of the Advisory Committee on Education.

B. Putney - Federal Grants for Education Editorial Research Reports, 1937.
Vol. II No. 9

Review of the situation in the states regarding the educational program, the existing inequalities, and the proposals to overcome them by federal subsidies.

F. H. Swift - Federal and State Policies in Public School Finance in the United States (1931)

Gives a historical account of the development of federal aid and state aid to education, with illustrative material from several states. All the main problems regarding the financing of education are discussed and the way toward a solution shown. Emphasis on the revenue side for the financing of education, the methods of apportioning state school funds, and discussion of the equalization problem.

L. L. Chism - The Economic Ability of the States to Finance Public Schools (1936)
. . . Analysis of the ability of the states to finance their educational program under a system of revenue based on the Model Plan of State and Local Taxation. Contrast to the measure of financial ability used in P. R. Mort - Federal Support for Public Education. Analysis of the revenue which the states would derive from the taxes suggested in the Model Plan and derivation of a measure of tax-raising ability. On the basis of these findings analysis of the varying ability of the states to finance education as shown by various measures (daily attendance, population, units of educational need, etc.).

F. G. Cornell - A Measure of Taxpaying Ability of Local School Administrative Units (1936)

Analysis of various measures used to indicate the relative ability of the localities to finance education. Suggestion for the reorganization of the local unit of support. Analysis of these formulae of relative ability as applied to New York counties.

Advisory Committee on Education

C. Heer - Federal Aid and the Tax Problem (1939)

The problem of which unit of government should raise additional revenues for the support of education is analyzed by applying the criteria to which a good tax system should conform. On the basis of all these criteria - fiscal adequacy, administrative efficiency, equity, and economic effects - it is found that federal aid is to be preferred to state and local taxation.

P. R. Mort, et al. - Principles and Methods of Distributing Federal Aid for Education

Discussion of three plans for the federal support of education and the steps involved in their adoption. Description of the measure of educational need and financial ability and the amount of the defensible foundation program, which serve as a basis for determining the amounts to be granted to the several states. More detailed treatment along the same lines: Mort - Federal Support for Public Education.

N. Edwards and H. Richey - The Extent of Equalization Secured through State School Funds (1938)

Use of measures of relative need of the localities in order to appraise the equalization secured through the distribution of state school funds.

Leaflets of the Office of Education

T. Covert - Larger Units for Educational Administration, a Potential Economy
Pamphlet No. 45 (1933)

Discussion of the state and the county as educational administrative units, with excerpts from publications in the various states on this subject. Discussion by states.

W. S. Deffenbaugh and T. Covert - School Administrative Units, with special reference to the county unit. Pamphlet No. 34 (1933)

Description of the various school administrative units in the several states. No evaluation or comparison.

T. Covert - Federal Grants for Education, 1933-34 (1935) U. S. Office of Education, Leaflet No. 45

Gives some figures on the extent to which the federal government supported the educational program in 1933-34.

T. Covert - Federal Aid for Education 1935-36 and 1936-37, U. S. Office of Education Leaflet No. 50

Brief description of the activities of the federal government with regard to education in the years 1935 and 1936.

T. Covert - Federal Funds for Education, 1937-38. U. S. Office of Education Leaflet No. 57,

Idem. Division between regular appropriations and emergency funds allotted to education by the federal government.

Federal-State-Local Fiscal Relations

- H. D. Anderson, "Taxation, Recovery, and Defense," Temporary National Economic Committee, Monograph No. 20.
- C. E. Armstrong, "Where is Government Headed? Federal, State and Local Relations Studies," Tax Digest, Vol. 17, January, 1940.
- A. G. Buehler, "Some Methods of Dealing with the Overlapping of Federal and State Taxes," Bulletin of the National Tax Association, February, 1941
- J. V. Burkhead, "Double Taxation and Jurisdiction to Tax," Bulletin of the National Tax Association, June, 1940.
- R. E. Carlson, "Federal Pressure for Uniform Laws, Tax Barriers to Trade," Tax Institute, 1941.
- G. Colm and H. Tarasov, "Who Pays the Taxes?" Temporary National Economic Committee, Monograph No. 3.
- E. S. Corwin, "National-State Cooperation - Its Present Possibilities," Yale Law Journal, February, 1937.
- R. L. Doughton, "The Congressional Viewpoint on Conflicting Taxation," Tax Magazine, June, 1935.
- F. S. Edmonds, "A Taxing Program for the Nation," National Tax Association Proceedings, 1933
- H. R. Enslow, "Shall State Income Taxes be Credited against the Federal Tax?" Tax Magazine, Vol. 10, March, 1932.
- F. R. Fairchild, "The Impact of Federal Taxation on State Finances," National Tax Association Proceedings, 1936.
- M. Graves, "Federal Cooperation in State Sources of Revenue," Annals of American Academy of Political and Social Science, January, 1927.
- M. Graves, "Statement on Credit Provisions of Estate Tax," United States Senate Committee on Finance, 1938.
- M. Graves, "States Rights in Taxation; Are They in Danger?" United States News, May 7, 1934.
- E. H. Hahne, "Repercussions of Federal Taxation on State Tax Systems," National Tax Association Proceedings, 1935.
- R. M. Haig, "The Coordination of the Federal and State Tax System," National Tax Association Bulletin, December, 1932.
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- J. K. Hall, "The Coordination and Integration of Federal, State and Local Tax Systems," Washington Law Review, January, 1935.

- S. Hamlin, "Federal Taxes as a Menace to State Sovereignty," Tax Magazine, October, 1938.
- L. H. Harding, Double Taxation of Property and Income, Harvard University Press, 1933.
- C. Heer, A State-Shared Federal Sales Tax, Research report prepared for Interstate Commission on Conflicting Taxation, March 8, 1934.
- C. Heer, Coordination of Federal and State Tobacco Taxation, Research report prepared for Interstate Commission on Conflicting Taxation, April 7, 1934.
- C. Heer, "Coordination of American Finance," Nation, Vol. 139, December 19, 1934.
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- S. E. Leland, "A Unified Fisc," Survey Graphic, Vol. 24, September, 1935.
- A. Lepawsky, "America's Tax Dollar--A Key Problem in Governmental Reconstruction," Annals of the American Academy, Vol. 207, January, 1940.
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P. Haensel - American Federal, State, and Local Tax Problems in the Light of the Recovery Program (1937)

Reprinted from The Tax Magazine, 1934. Proposal of a Model American Federal, State, and Local Tax System. Discussion of the tax problems on the federal, state, and local levels.

B. Putney - Coordination of Federal and State Tax Systems, Editorial Research Reports, (1937) Vol. I., No. 13,

Discussion of the chaos in taxation brought about by uncoordinated growth of federal and state taxes and discussion of plans for tax coordination.

M. Newcomer - Taxation and Fiscal Policy (1940)

Very recent discussion of the more important and urgent problems in the field of taxation. Discussion of the tax system in the United States, the

problem of tax justice and particular mention of the problem of competition and cooperation among taxing authorities.

M. Newcomer - An Index of Taxpaying Ability of State and Local Government (1935)

Included as Chapter VI. in P. R. Mort - Federal Support for Public Education.

A. L. Powell - National Taxation of State Instrumentalities (1936)
Univ. of Illinois Bulletin No. 8. Illinois Studies in the
Social Sciences, Vol. XX, No. 4.

Discussion of the problem of taxation of state instrumentalities by the national government, and the arguments which have been brought forward to justify it. Quite detailed treatment of various kinds of state instrumentalities.

J. M. Leonard - The Direct Tax Burden on Low-Income Groups (1939)

Study of the tax burden in cities of various size. Useful as illustration of an approach to a measure of the tax burden of population groups. Reference also to the several kinds of local taxes.

"Intergovernmental Relations in the United States," Annals of the Academy of Political and Social Science, January, 1940.

Interstate Commission on Conflicting Taxation - Progress Report on Conflicting Taxation (1935)

Discussion of the whole field of taxation at the state and municipal levels and the conflicts which arise among the states and between the states and the federal government. Very useful for information on the subject of fiscal relations on the taxation side. Discussion of the individual taxes and the proposals for solving the tax conflicts.

L. H. Harding - Double Taxation of Property and Income (1933)

Approaches the problems of double taxation from the legal angle, analyzing the decisions of the courts in the matter. Suggestion of new test "Integration test of jurisdiction to tax" as the basis for deciding which jurisdiction should tax property and income.

P. V. Betters, et al. - Recent Federal-City Relations (1936) and Cities and the 1936 Congress (Supplement)

Description of the ways in which the federal government exercises influence upon the governments of the municipalities. Deals with federal legislation and administrative rulings framed directly for the cities as such. The more important relations are described, especially as they have developed since the depression of the '30s: e.g. the impact of the new federal agencies and legislation regarding municipal finance and credit, the influence of the federal public works program and federal relief policies, etc.

H. J. Bitterman - State and Federal Grants-in-Aid (1938)

Discussion of the various aspects of the grants-in-aid system, both on the federal and on the state level. Description of the various federal and state grants, together with their history up to the present time. The problem of grants-in-aid is considered both from the financial and from the administrative angle. Discussion of the various apportionment formulae, and evaluation of the grants-in-aid system. Very important and useful treatise which gives a good picture of the grants-in-aid system in the U. S. up to 1937.

V. O. Key - The Administration of Federal Grants to States (1937)

Deals with the administrative side of the grants-in-aid problem and the problems of administration which they bring up. Emphasis on the complexity of the administrative problem and the diversity as between different grants. Analysis of the various devices of federal supervision and effective control over the state plans and performances. Rather comprehensive discussion on the federal influence upon state personnel and the collaboration between the federal and state agencies and the choice of the appropriate administrative agency. The problem of the division of costs of federally-aided functions between state and federal government is considered, and the various ways of apportioning the federal funds are discussed. Evaluation of matching grants vs. percentage grants. The concluding section gives an appraisal of the grant-in-aid system and points out some dynamic possibilities in connection with a reallocation of functions and a re-shaping of the administrative set-up in the U. S.

J. K. Williams - Grants-in-Aid under the Public Works Administration (1939)

Discusses the federal grants for public works, their history and the change in federal policy regarding public-works grants which took place at various periods since the depression. Discussion of the administrative and organizational side of the P.W.A., the procedure which must be followed in order to obtain P.W.A. grants, and the position of the P.W.A. with regard to labor. Consideration of the place of P.W.A. in the federal-state relationship.

B. Putney - Federal-State Relations under Grants-in-Aid, Editorial Research Reports, 1940, Vol. II, No. 3.

Brief summary of the growth of the grants-in-aid system, the problems of federal control involved and the need for revision of the grant-in-aid system and of the apportionment formulae.

Selected Literature on Foreign Countries

England

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- J. Sykes - A Study in English Local Authority Finance (1939)
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Canada and Australia

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- L. Gettys - The Administration of Canadian Conditional Grants (1938)
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Germany

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J. Popitz - Der Künftige Finanzausgleich Zwischen Reich, Ländern und
Gemeinden (1932)

J. Lichtenstein - Die Finanzwirtschaft der Deutschen Grosstädte von 1925
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A. Jessen - Der Deutsche Finanzausgleich in Theorie und Praxis.
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