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FOR THE STUDY OF TAXATION

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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 remodeled 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


   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.


   Contains articles having to do with the matter of taxation.


   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.


   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.


   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.

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.


   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.


   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.


   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.

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.


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

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.


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


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


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.


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.

Lists 21 suggestions for the improvement of assessments.

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

## Income Taxes

Deals with tax-paying difficulties of farmers.

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

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.”

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

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.

REFERENCES FOR TAXATION STUDY


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.


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


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


Contains much helpful information concerning income taxes of all states.


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


Discusses shifting of taxes on agricultural land.


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


Excellent, up-to-date.
Business and Corporation Taxes


Inheritance and Estate Taxes


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

Miscellaneous Taxes


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

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

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


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.


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.


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


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.


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


Administration of Tax System


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


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


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.


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

Special Tax Reports—Other States


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


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.

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

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.

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

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.

A mine of information and wise comment on state administration.

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.


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.


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.


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.


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.


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


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 turnover 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


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.


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.

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.

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.

This thorough 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.

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.

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


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


Shows how the farmer’s tax bill has increased.


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 throughout the state.


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


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

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


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.


A report prepared by nationally known experts on this subject.


**County Government**


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.


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


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.


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.


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


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.

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


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**


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.


**Public Expenditures**


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

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.


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


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**Colorado Tax Problems**


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.


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.


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


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.


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.


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


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.


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.


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.

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


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.