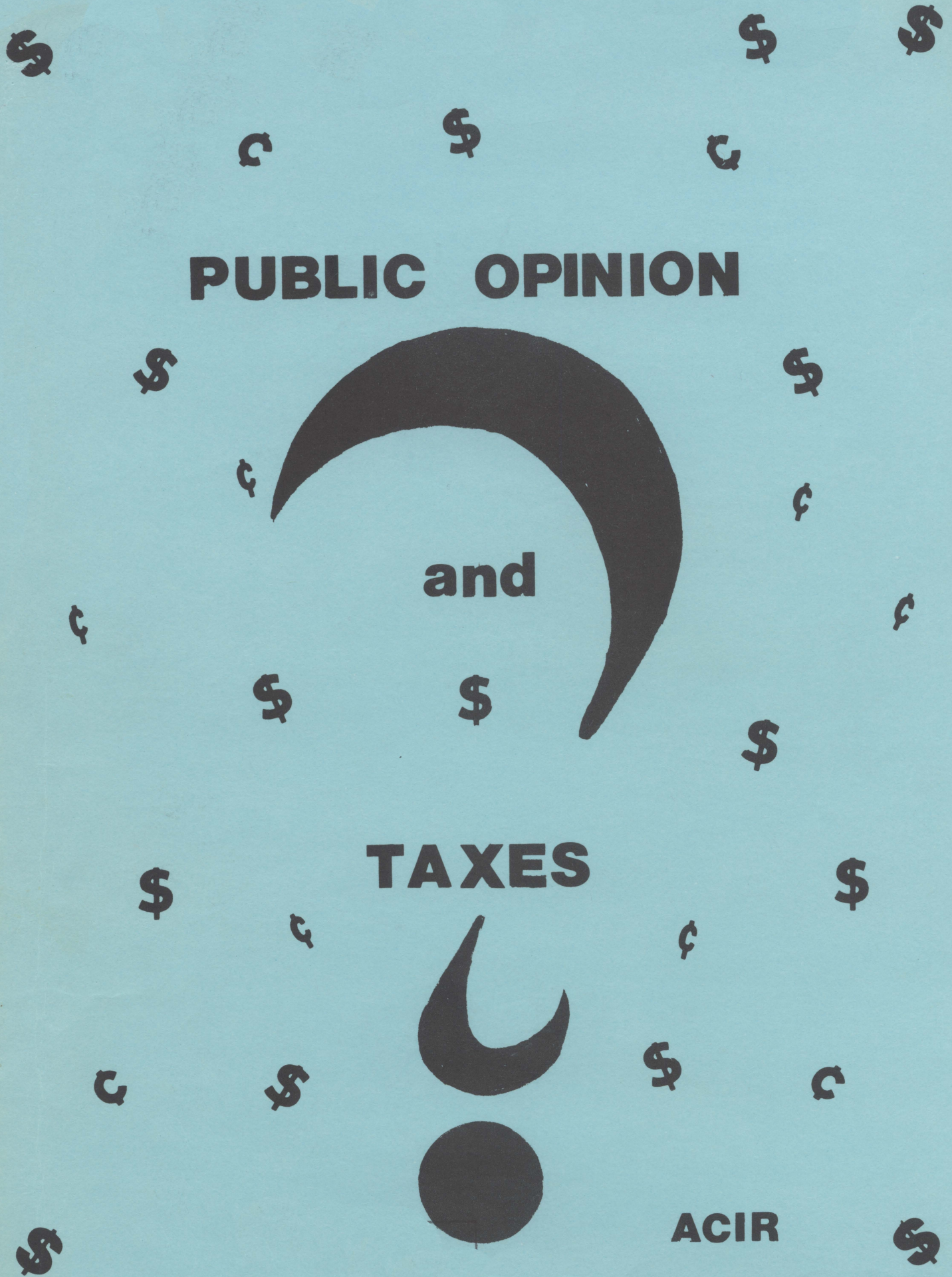


PUBLIC OPINION

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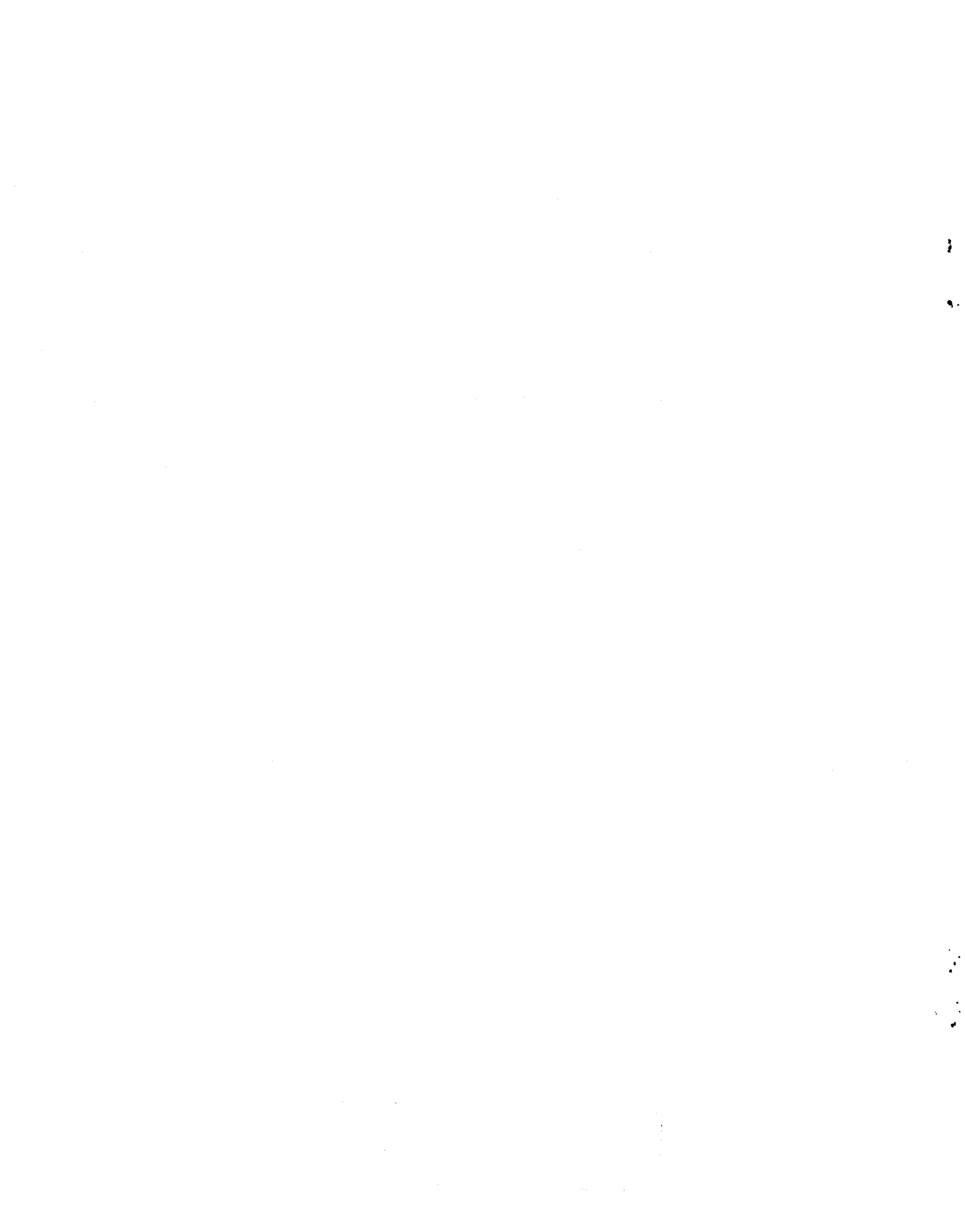
TAXES

ACIR



Public Opinion
and
Taxes

Advisory
Commission on Intergovernmental Relations
Washington, D.C.
May, 1972



Acknowledgment

The questions used in this survey were developed by John Shannon, Assistant Director, and his associates of the Commission's Public Finance staff with the assistance of the Opinion Research Corporation.

The analysis of the survey results was prepared by Richard Gabler, Senior Analyst of the Commission staff, and reviewed by Fred Mason of Opinion Research Corporation. Typing of this report was done by Mrs. Ruthamae Phillips.

Wm. R. MacDougall
Executive Director

FOREWORD

In response to President Nixon's request, the Advisory Commission on Intergovernmental Relations has agreed to evaluate a proposal that would substitute a Federal value-added tax for that part of the local property tax used to support public education. As part of its study, this Commission contracted with the Opinion Research Corporation to question people around the country to determine their attitude toward property taxes, a possible value-added tax, and related matters of fiscal policy.

This report presents the results of that poll. All interpretations of the data, which are included in the report, are those of the Commission staff and are not to be attributed to the Opinion Research Corporation.

Robert E. Merriam
Chairman

Taxes and Tax Policy: A Survey of Public Attitudes

Introduction

Americans have strong--and negative--feelings about their local property tax, considering it the least fair of the major tax sources. Yet, they were evenly divided in their attitude toward the Federal Government raising its taxes to help reduce the local property tax. Although some 44 percent preferred a Federal "hands-off" policy, 32 percent favored a new value-added tax and 14 percent favored higher individual income taxes to help provide property tax relief.

These were two of the major findings that emerged from a Public Appraisal of Major Types of Taxes conducted for the Advisory Commission on Intergovernmental Relations by the Opinion Research Corporation in March of this year. Additional highlights of the survey were these opinions:

1. The Federal Government gives the taxpayer the most for his tax dollars.
2. The Federal personal income tax is the Nation's fairest tax and the local property tax is the most unfair tax.
3. There is a preference for eliminating special tax treatment for various items in the Federal income tax, if the National Government has to raise substantial tax revenues.
4. The sales tax should be chosen if States were forced to raise large amounts of new tax dollars.

The Least Fair Tax

Of the major tax sources presently utilized by the three governmental levels, the local property tax was decisively selected as being the least fair. When specifically asked, "Which do you think is the worst tax, that is, the least fair?", the nationwide results were:

	Percent of Total U.S. Public
1. Federal income tax	19
2. State income tax	13
3. State sales tax	13
4. Local property tax	45
5. Don't know	10

Because the property tax is levied and administered by myriad local governmental units, one might have expected public attitudes toward this tax source to show a high degree of variation. This, however, was decidedly not the case. Indeed, opposition to the local property tax was uniform among respondents of various socio-economic backgrounds. Regardless of age, income, area of residence, type of employment, race and other such factors, each sub-classification decisively voted the property tax as being least fair--and generally by margins of 2 to 1 (see Table A-1). The Federal income tax provoked the second largest number of negative responses while State sales and income taxes encountered the least public antipathy, attitudes that again were fairly uniform among respondents of various backgrounds.

To the extent that there is variation in hostility to the local property tax then, it is superimposed over this general current of opposition. Among the groups with the most decisively negative feelings were the elderly (60 years or over), farmers and those residing in the North Central^{1/} and Western^{2/} regions of the country. Those least opposed to the local property tax included residents in the Southern^{3/} and Northeastern^{4/} States, renters and the young (those under 40). Even among these latter groups of respondents, however, the property tax was decisively chosen as the least fair of the major tax sources available to governmental levels.

Substituting Federal Taxes for the Local
Property Tax

Public dissatisfaction with the local property tax has led to a current proposal to substitute a Federal value-added tax to help reduce the local property tax. Although only 32 percent of the respondents indicated agreement with this course of action, an additional 14 percent preferred higher Federal individual income taxes to achieve property tax reductions. Taken together then, some 46 percent favored some form of Federal intervention to reduce local property taxes; this was

^{1/}Ohio, Indiana, Illinois, Michigan, Wisconsin, Minnesota, Iowa, Missouri, North Dakota, South Dakota, Nebraska, Kansas.

^{2/}Montana, Idaho, Wyoming, Colorado, New Mexico, Arizona, Utah, Nevada, Washington, Oregon, California.

^{3/}Delaware, Maryland, District of Columbia, Virginia, West Virginia, North Carolina, South Carolina, Georgia, Florida, Kentucky, Tennessee, Alabama, Mississippi, Arkansas, Louisiana, Oklahoma, Texas.

^{4/}Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York, New Jersey and Pennsylvania.

almost exactly counterbalanced, however, by the 44 percent who felt neither course of possible Federal action should be pursued. For the nation as a whole, the specific question and response was as follows:

Here are three statements about taxes. Which of the statements agrees most with your own thinking?

	Percent of Total U.S. Public
1. The Federal Government should start a Value Added Tax (a form of National sales tax) and use the money to help reduce local property taxes.	32
2. The Federal Government should not start a Value Added Tax (a form of National sales tax) but should raise individual income taxes to help reduce local property taxes.	14
3. The Federal Government should take neither of these actions to help reduce local property taxes.	44
4. Don't know.	10

Generally, the pattern of preferences among sub-groups of respondents paralleled that for the country at large. That is, more respondents preferred the Federal Government to pursue a non-involvement approach to reducing the local property tax than to have the Federal sector either initiate a value-added tax or to raise individual income taxes to provide property tax relief (see Table A-2).

Comparing responses of those indicating a preference for Federal action to help reduce local property taxes with those who prefer a "hands-off" Federal option yields some interesting results. A profile of those most likely to favor Federal intervention would be men, sixty years or older, with less than a high school education, living in a non-metropolitan area outside of the southern States and perhaps owning his own home. Those opposed to Federal action to help reduce local property taxes would be women, less than sixty years of age, with at least a high school education, living in the non-metropolitan areas (50,000 or less population), particularly in the South. On the other hand, neither income level nor race appear to be critical factors with respect to these attitudes. There is no systematic response among income levels, for example, and both whites and non-whites favor Federal action, the latter by a more decisive margin.

Level of Government

Despite the traditional view of grass roots democracy and local involvement, more Americans feel they receive most for their money from the Federal sector--not local governments and certainly not the States. The specific question and the

national response were, "From which level of government do you feel you get the most for your money--Federal, State or local?."

	Percent of Total U.S. Public
1. Federal	39
2. State	18
3. Local	26
4. Don't know	17

This pattern of responses--Federal, local and then State--held for each of the sub-groups of respondents, except for those living in the western States, where the choice between the State and local sector was a stand-off at a level half that for the Federal Government (see Table A-3). Preferences for the Federal sector were particularly strong among non-whites, and those living in metropolitan areas of one million or more. Somewhat surprising is the preference that those in the \$5,000-\$6,999 category had for the Federal Government since this percentage exceeds the national average by 48 percent to 39 percent. On the other hand, the preferences for the income classes immediately above and below the \$5,000 to \$6,999 income group are more in line with the national percentage while generally sharing the same preference pattern as other sub-groups, those aged 50 to 59 as well as those residing in rural non-metropolitan areas were less decisively inclined to favor the Federal sector.

Local governments, the second choice of virtually all sub-groups of respondents, found somewhat greater (than the national average) acceptance among those 40 to 59 years of

age, people with at least some college education, individuals employed in managerial capacities, and those earning \$7,000 and over. Those inclined to view local governments less favorably--but still second--than the countrywide average were people under 40 and 60 years or over and renters of homes. State governments, standing as the third preference of respondents are somewhat more favored (than the nationwide figure) by those 18 to 29 years of age. Non-whites, on the other hand, had distinctly less preference for the State sector.

The Fairest Tax

The Federal income tax was chosen as the Nation's fairest by 36 percent, with State sales taxes a close second, 33 percent. The specific statement and the tabulation of responses for the nation as a whole were:

Here is a list of the major types of taxes in the country today. Which do you think is fairest?

	Percent of Total U.S. Public
1. Federal income tax	36
2. State income tax	11
3. State sales tax	33
4. Local property tax	7
5. Don't know	13

Although the Federal income tax was preferred to State sales taxes nationwide and for most sub-groups of respondents, there were a goodly number of socio-economic groups that reversed this order. Included among those whose first preference was the State sales tax were women, people aged 30 to 39 and those 50 and over, residents of rural and urban non-metropolitan areas, those living in the southern States, individuals earning \$10,000 to \$15,000 and homeowners. State income taxes were distinctly third and local property taxes fourth, with few reversals of preferences among population sub-groups (see Table A-4).

The Federal income tax was particularly favored by men, people aged 40 to 49, those who completed high school, individuals employed in professional capacities and residents of the northeastern States. Residents of rural non-metropolitan areas tended to view the Federal income tax far less favorably than their nationwide counterparts--as did residents of southern States, individuals 30 to 39 years of age as well as those 60 years and over, persons with less than a high school education and residents of urban non-metropolitan areas.

The State sales tax found greater than average acceptance by those 50 to 59 years of age, individuals with at least some college education, people living outside the northwestern region as well as those with incomes \$10,000 to \$15,000. A sharply less favorable response, however, was registered by residents of the northeastern States, non-whites and renters.

Best Method of Raising Federal Taxes

If the Federal Government were forced to raise taxes substantially, most respondents preferred that the special tax treatment accorded to various groups be reduced. The specific question and the national response were:

Suppose the Federal Government must raise taxes substantially, which of these do you think would be the best way to do it?

	Percent of Total U.S. Public
1. Collect a Value Added Tax (VAT), a form of national sales tax on things other than food and similar necessities	34
2. Raise individual income tax rates	10
3. Raise money by reducing special tax treatment for capital gains and cutting tax deduction allowances for charitable contributions, State and local taxes, medical expenses, etc.	40
4. Don't know.	16

Somewhat surprising in light of the rather small difference between the VAT and the "base-broadening" approach to the Federal income tax for the nation as a whole is the degree of consistency in preferences displayed among groups of respondents. Indeed, only two such groups--professionals and residents of urban non-metropolitan areas--chose the value-added tax as the best method to raise additional Federal tax revenues. Rate increases on the individual income tax were chosen as the best method by only 10 percent (see Table A-5).

The value-added tax approach, however, was regarded as being the next best way of raising substantial Federal tax revenues, with a broader-based Federal income tax being a close second. The specific responses to the question "Which do you think would be the next best way?" were:

	Percent of Total U.S. Public
1. Collect a Value Added Tax (VAT), a form of national sales tax on things other than food and similar necessities	29
2. Raise individual income tax rates	18
3. Raise money by reducing special tax treatment for capital gains and cutting tax deduction allowances for charitable contributions, State and local taxes, medical expenses, etc.	27
4. Don't know.	26

Raising individual income tax rates was again the third choice of respondents (see Table A-6).

Best Method of Raising State Taxes

The State sales tax proved to be the most popular way to raise additional revenues for the State governments. When asked "Suppose your State government must raise taxes substantially, which of these do you think would be the best way to do it--State income tax, State sales tax or State property tax?", the national response was:

	Percent of Total U.S. Public
1. State income tax	25
2. State sales tax	46
3. State property tax	14
4. Other	5
5. Don't know	10

This pattern of responses--sales, income, property--held without exception for each sub-group of respondents (see Table A-7). Those with greater than average preference for the sales tax were individuals living in the north central and western States, people earning \$10,000 or over and homeowners. By way of contrast, renters and those earning less than \$5,000 were sharply less enthusiastic about the States sales tax, though still considering it the best available alternative for State governments.

The State income-tax--while the second choice--found greater acceptance among men and those 18 to 29 years of age than was true for the nation as a whole. Individuals aged 50 to 59, however, varied in the negative direction from the national average.

A statewide property tax found greater acceptance among home renters and those 18 to 29 years of age than other population segments but was distinctively less appealing to individuals 60 and over, residents of the north central States and homeowners.

Description of Poll

This report is based on the findings of a personal interview research survey conducted among 2,195 men and women 18 years or over living in private households in the continental United States.

Interviewing for this survey was completed during the period March 15 through April 8, 1972, by members of the Opinion Research Corporation national interviewing staff. All interviews were conducted in the home of respondents.

The most advanced probability sampling techniques were used in the design and execution of the sample plan and the results, therefore, may be projected to the total U.S. population of men and women 18 years of age or over.

Only one interview was taken per household, regardless of the number of people 18 years of age or over in the household. Weights were introduced into the tabulations to ensure proper representation in the sample.

Table A-1

WHICH DO YOU THINK IS THE WORST TAX, THAT IS, THE LEAST FAIR?

	1.	2.	3.	4.	5.
	1. FEDERAL INCOME TAX				
	2. STATE INCOME TAX				
	3. STATE SALES TAX				
	4. LOCAL PROPERTY TAX				
	5. DON'T KNOW				
	1.	2.	3.	4.	5.
TOTAL U.S. PUBLIC	19	13	13	45	11
MEN	19	11	15	44	11
WOMEN	18	14	12	45	12
18 - 29 YEARS OF AGE	22	13	15	41	9
30 - 39	22	16	15	40	10
40 - 49	19	12	12	46	11
50 - 59	17	14	14	45	11
60 YEARS OR OVER	13	9	10	51	17
LESS THAN HIGH SCHOOL COMPLETE	17	11	13	43	16
HIGH SCHOOL COMPLETE	21	14	12	46	8
SOME COLLEGE	19	13	17	45	8
PROFESSIONAL	13	16	17	48	9
MANAGERIAL	25	12	16	41	6
CLERICAL, SALES	23	13	13	42	9
CRAFTSMAN, FOREMAN	21	15	15	41	9
OTHER MANUAL, SERVICE	20	13	11	43	14
FARMER, FARM LABORER	16	13	5	51	16
NON-METRO - RURAL	26	9	6	41	19
URBAN	25	7	15	41	12
METRO - 50,000 - 999,999	18	15	14	47	7
1,000,000 OR OVER	15	13	14	45	13
NORTHEAST	13	16	20	38	13
NORTH CENTRAL	16	11	9	56	10
SOUTH	26	12	13	34	16
WEST	18	12	11	54	5
UNDER \$5,000 FAMILY INCOME	16	9	13	48	15
\$5,000 - \$6,999	18	11	14	44	13
\$7,000 - \$9,999	21	15	13	41	12
\$10,000 - \$14,999	22	15	14	41	8
\$15,000 OR OVER	19	13	14	46	8
WHITE	20	12	13	45	11
NONWHITE	12	16	16	39	18
NO CHILDREN IN HOUSEHOLD	18	11	12	46	13
WITH CHILDREN UNDER 18	19	14	15	43	10
WITH TEENAGERS 12 - 17	19	15	13	45	10
OWN HOME	19	12	12	47	11
RENT HOME	19	14	15	40	12

Table A-2

HERE ARE THREE STATEMENTS ABOUT TAXES. WHICH OF THE STATEMENTS AGREES MOST WITH YOUR OWN THINKING?

1. THE FEDERAL GOVERNMENT SHOULD START A VALUE ADDED TAX (A FORM OF NATIONAL SALES TAX) AND USE THE MONEY TO HELP REDUCE LOCAL PROPERTY TAXES.
2. THE FEDERAL GOVERNMENT SHOULD NOT START A VALUE ADDED TAX (A FORM OF NATIONAL SALES TAX) BUT SHOULD RAISE INDIVIDUAL INCOME TAXES TO HELP REDUCE LOCAL PROPERTY TAXES.
3. THE FEDERAL GOVERNMENT SHOULD TAKE NEITHER OF THESE ACTIONS TO HELP REDUCE LOCAL PROPERTY TAXES.
4. DON'T KNOW

	1.	2.	3.	4.
TOTAL U.S. PUBLIC	32	14	44	10
MEN	35	17	40	8
WOMEN	29	11	48	12
18 - 29 YEARS OF AGE	32	13	48	7
30 - 39	30	14	47	9
40 - 49	32	11	46	11
50 - 59	28	16	47	9
60 YEARS OR OVER	34	15	34	17
LESS THAN HIGH SCHOOL COMPLETE	31	15	39	15
HIGH SCHOOL COMPLETE	32	12	48	8
SOME COLLEGE	32	15	48	5
PROFESSIONAL	29	16	48	7
MANAGERIAL	30	13	52	5
CLERICAL, SALES	35	12	44	9
CRAFTSMAN, FOREMAN	31	11	48	10
OTHER MANUAL, SERVICE	32	13	44	11
FARMER, FARM LABORER	38	5	37	20
NON-METRO - RURAL	25	11	47	17
URBAN	33	10	48	9
METRO - 50,000 - 999,999	33	14	47	6
1,000,000 OR OVER	31	16	40	13
NORTHEAST	30	17	39	14
NORTH CENTRAL	35	13	44	8
SOUTH	28	12	49	11
WEST	35	14	43	8
UNDER \$5,000 FAMILY INCOME	32	15	39	14
\$5,000 - \$6,999	29	17	42	12
\$7,000 - \$9,999	29	14	47	10
\$10,000 - \$14,999	36	12	46	6
\$15,000 OR OVER	31	14	48	7
WHITE	32	14	45	9
NONWHITE	26	17	38	19
NO CHILDREN IN HOUSEHOLD	33	13	42	12
WITH CHILDREN UNDER 18	30	14	47	9
WITH TEENAGERS 12 - 17	30	13	46	11
OWN HOME	33	14	44	9
RENT HOME	29	15	44	12

Table A-3

FROM WHICH LEVEL OF GOVERNMENT DO YOU FEEL YOU GET THE MOST
FOR YOUR MONEY -- FEDERAL, STATE OR LOCAL?

	1. FEDERAL	2. STATE	3. LOCAL	4. DON'T KNOW
	1.	2.	3.	4.
TOTAL U.S. PUBLIC	39	18	26	17
MEN	43	17	28	12
WOMEN	37	18	24	21
18 - 29 YEARS OF AGE	40	23	24	13
30 - 39	41	19	23	17
40 - 49	39	15	30	16
50 - 59	35	16	32	17
60 YEARS OR OVER	41	14	22	23
LESS THAN HIGH SCHOOL COMPLETE	38	17	23	22
HIGH SCHOOL COMPLETE	41	19	27	13
SOME COLLEGE	38	19	30	13
PROFESSIONAL	43	19	25	13
MANAGERIAL	34	22	32	12
CLERICAL, SALES	41	18	26	15
CRAFTSMAN, FOREMAN	37	21	26	16
OTHER MANUAL, SERVICE	41	15	25	19
FARMER, FARM LABORER	40	14	27	19
NON-METRO - RURAL	33	20	26	21
URBAN	37	20	27	16
METRO - 50,000 - 999,999	37	20	29	14
1,000,000 OR OVER	44	15	23	18
NORTHEAST	43	12	24	21
NORTH CENTRAL	38	21	29	12
SOUTH	36	19	27	18
WEST	42	21	21	16
UNDER \$5,000 FAMILY INCOME	42	18	19	21
\$5,000 - \$6,999	48	17	19	16
\$7,000 - \$9,999	37	19	29	15
\$10,000 - \$14,999	36	16	31	17
\$15,000 OR OVER	39	20	29	12
WHITE	38	19	26	17
NONWHITE	52	10	20	18
NO CHILDREN IN HOUSEHOLD	39	17	25	19
WITH CHILDREN UNDER 18	40	19	26	15
WITH TEENAGERS 12 - 17	38	18	28	16
OWN HOME	38	18	28	16
RENT HOME	43	19	20	18

Table A-4

HERE IS A LIST OF THE MAJOR TYPES OF TAXES IN THE COUNTRY TODAY.
WHICH DO YOU THINK IS FAIREST?

	1. FEDERAL INCOME TAX 2. STATE INCOME TAX 3. STATE SALES TAX 4. LOCAL PROPERTY TAX 5. DON'T KNOW				
	1.	2.	3.	4.	5.
TOTAL U.S. PUBLIC	36	11	33	7	13
MEN	40	11	32	7	10
WOMEN	32	11	34	8	15
18 - 29 YEARS OF AGE	39	13	30	8	10
30 - 39	31	13	36	9	11
40 - 49	43	10	30	5	12
50 - 59	33	11	39	8	9
60 YEARS OR OVER	31	8	34	7	20
LESS THAN HIGH SCHOOL COMPLETE	31	12	31	8	18
HIGH SCHOOL COMPLETE	41	10	33	7	9
SOME COLLEGE	37	9	37	8	9
PROFESSIONAL	45	9	31	6	9
MANAGERIAL	37	11	34	9	9
CLERICAL, SALES	35	11	36	7	11
CRAFTSMAN, FOREMAN	37	11	35	6	11
OTHER MANUAL, SERVICE	34	13	31	7	15
FARMER, FARM LABORER	38	10	30	10	12
NON-METRO - RURAL	19	11	33	15	22
URBAN	31	14	35	7	13
METRO - 50,000 - 999,999	40	11	35	6	8
1,000,000 OR OVER	39	10	30	7	14
NORTHEAST	43	10	23	9	15
NORTH CENTRAL	38	13	35	4	10
SOUTH	29	9	37	10	15
WEST	34	13	37	6	10
UNDER \$5,000 FAMILY INCOME	33	12	30	9	16
\$5,000 - \$6,999	37	11	32	7	13
\$7,000 - \$9,999	36	14	30	9	11
\$10,000 - \$14,999	34	10	38	6	12
\$15,000 OR OVER	40	8	36	7	9
WHITE	35	11	35	8	11
NONWHITE	37	9	23	7	24
NO CHILDREN IN HOUSEHOLD	34	10	33	8	15
WITH CHILDREN UNDER 18	37	11	33	8	11
WITH TEENAGERS 12 - 17	37	11	34	7	11
OWN HOME	34	10	36	8	12
RENT HOME	39	13	27	8	13

Table A-5

SUPPOSE THE FEDERAL GOVERNMENT MUST RAISE TAXES SUBSTANTIALLY,
WHICH OF THESE DO YOU THINK WOULD BE THE BEST WAY TO DO IT?

	1.	2.	3.	4.
TOTAL U.S. PUBLIC	34	10	40	16
MEN	34	12	40	14
WOMEN	34	7	40	19
18 - 29 YEARS OF AGE	35	10	45	10
30 - 39	33	12	41	14
40 - 49	33	8	45	14
50 - 59	36	10	36	18
60 YEARS OR OVER	31	10	32	27
LESS THAN HIGH SCHOOL COMPLETE	29	9	37	25
HIGH SCHOOL COMPLETE	38	8	43	11
SOME COLLEGE	36	13	42	9
PROFESSIONAL	41	12	38	9
MANAGERIAL	36	9	39	16
CLERICAL, SALES	36	6	47	11
CRAFTSMAN, FOREMAN	33	9	44	14
OTHER MANUAL, SERVICE	30	10	41	19
FARMER, FARM LABORER	34	12	37	17
NON-METRO - RURAL	31	5	39	25
URBAN	39	7	37	17
METRO - 50,000 - 999,999	36	10	42	12
1,000,000 OR OVER	31	11	40	18
NORTHEAST	28	12	41	19
NORTH CENTRAL	36	11	39	14
SOUTH	33	8	38	21
WEST	40	7	44	9
UNDER \$5,000 FAMILY INCOME	30	9	37	24
\$5,000 - \$6,999	32	10	41	17
\$7,000 - \$9,999	32	9	40	19
\$10,000 - \$14,999	36	10	43	11
\$15,000 OR OVER	38	9	43	10
WHITE	34	9	41	16
NONWHITE	28	11	38	23
NO CHILDREN IN HOUSEHOLD	33	9	38	20
WITH CHILDREN UNDER 18	35	10	42	13
WITH TEENAGERS 12 - 17	34	9	42	15
OWN HOME	36	9	40	15
RENT HOME	31	11	39	19

Table A-6

WHICH DO YOU THINK WOULD BE THE NEXT BEST WAY?

	1.	2.	3.	4.
TOTAL U.S. PUBLIC	29	18	27	26
MEN	30	19	28	23
WOMEN	28	16	27	29
18 - 29 YEARS OF AGE	36	20	29	15
30 - 39	27	21	32	20
40 - 49	35	12	27	26
50 - 59	24	16	28	32
60 YEARS OR OVER	20	19	21	40
LESS THAN HIGH SCHOOL COMPLETE	26	16	21	37
HIGH SCHOOL COMPLETE	31	16	32	19
SOME COLLEGE	31	21	32	16
PROFESSIONAL	28	23	33	16
MANAGERIAL	27	19	28	26
CLERICAL, SALES	31	16	31	22
CRAFTSMAN, FOREMAN	31	15	29	25
OTHER MANUAL, SERVICE	30	16	27	27
FARMER, FARM LABORER	38	18	20	24
NON-METRO - RURAL	33	11	25	31
URBAN	26	16	29	29
METRO - 50,000 - 999,999	30	20	29	21
1,000,000 OR OVER	28	18	26	28
NORTHEAST	28	19	24	29
NORTH CENTRAL	29	20	29	22
SOUTH	27	16	25	32
WEST	32	16	34	18
UNDER \$5,000 FAMILY INCOME	26	17	22	35
\$5,000 - \$6,999	30	20	22	28
\$7,000 - \$9,999	26	18	26	30
\$10,000 - \$14,999	31	16	33	20
\$15,000 OR OVER	35	18	31	16
WHITE	29	18	28	25
NONWHITE	23	13	26	38
NO CHILDREN IN HOUSEHOLD	27	17	25	31
WITH CHILDREN UNDER 18	31	18	30	21
WITH TEENAGERS 12 - 17	31	17	29	23
OWN HOME	29	17	28	26
RENT HOME	28	19	26	27

1. COLLECT A VALUE ADDED TAX (VAT), A FORM OF NATIONAL SALES TAX ON THINGS OTHER THAN FOOD AND SIMILAR NECESSITIES
2. RAISE INDIVIDUAL INCOME TAX RATES
3. RAISE MONEY BY REDUCING SPECIAL TAX TREATMENT FOR CAPITAL GAINS AND CUTTING TAX DEDUCTION ALLOWANCES FOR CHARITABLE CONTRIBUTIONS, STATE AND LOCAL TAXES, MEDICAL EXPENSES, ETC.
4. DON'T KNOW

Table A-7

SUPPOSE YOUR STATE GOVERNMENT MUST RAISE TAXES SUBSTANTIALLY, WHICH OF THESE DO YOU THINK WOULD BE THE BEST WAY TO DO IT -- STATE INCOME TAX, STATE SALES TAX, OR STATE PROPERTY TAX?

	1. STATE INCOME TAX 2. STATE SALES TAX 3. STATE PROPERTY TAX 4. OTHER 5. DON'T KNOW				
	1.	2.	3.	4.	5.
TOTAL U.S. PUBLIC	25	46	14	5	10
MEN	29	43	14	6	8
WOMEN	22	48	13	4	13
18 - 29 YEARS OF AGE	29	38	23	2	8
30 - 39	26	47	14	4	9
40 - 49	25	49	10	6	10
50 - 59	20	50	11	7	12
60 YEARS OR OVER	25	47	8	6	14
LESS THAN HIGH SCHOOL COMPLETE	24	44	13	5	14
HIGH SCHOOL COMPLETE	25	49	13	4	9
SOME COLLEGE	27	45	16	5	7
PROFESSIONAL	27	48	11	7	7
MANAGERIAL	25	47	17	3	8
CLERICAL, SALES	22	47	17	5	9
CRAFTSMAN, FOREMAN	24	48	12	6	10
OTHER MANUAL, SERVICE	26	43	14	4	13
FARMER, FARM LABORER	34	37	21	1	7
NON-METRO - RURAL	25	45	15	3	12
URBAN	22	50	10	5	13
METRO - 50,000 - 999,999	26	49	12	5	8
1,000,000 OR OVER	26	42	16	5	11
NORTHEAST	28	38	16	5	13
NORTH CENTRAL	27	50	8	5	10
SOUTH	23	43	18	5	11
WEST	22	54	13	4	7
UNDER \$5,000 FAMILY INCOME	26	40	16	6	12
\$5,000 - \$6,999	21	46	18	3	12
\$7,000 - \$9,999	27	46	12	5	10
\$10,000 - \$14,999	26	49	11	5	9
\$15,000 OR OVER	23	51	13	5	8
WHITE	25	46	14	5	10
NONWHITE	24	42	16	4	14
NO CHILDREN IN HOUSEHOLD	24	44	15	5	12
WITH CHILDREN UNDER 18	26	48	13	4	9
WITH TEENAGERS 12 - 17	25	49	11	5	10
OWN HOME	25	51	9	5	10
RENT HOME	25	36	24	4	11

