

A COMMISSION SURVEY

1980

**CHANGING
PUBLIC ATTITUDES
ON GOVERNMENTS
AND TAXES**

**Advisory Commission on
Intergovernmental Relations**

WASHINGTON, D.C. 20575 • 1980



S-9

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FOREWORD

As part of its continuing research on fiscal federalism, the Advisory Commission on Intergovernmental Relations believes it is useful to determine public attitudes on major intergovernmental fiscal issues. Each year since 1972, the Commission has contracted with Opinion Research Corporation of Princeton, New Jersey, to gauge public opinion as to tax instruments, federal aid, and effectiveness of the levels of government. This publication presents both the current and cumulative record of these surveys.

This study was prepared by Will Myers, senior analyst, and John Shannon, assistant director, of the Commission's public finance staff. All interpretations of the data are those of the Commission's staff.

Wayne F. Anderson
Executive Director

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HIGHLIGHTS

For the ninth consecutive year, ACIR has asked five questions about taxing and spending in connection with a periodic public opinion survey conducted by the Opinion Research Corporation. The poll consisted of personal interviews with 2,025 adults during May 1980. The results for ACIR's five questions suggested both good news and bad news for federal, state, and local policy-makers.

Rating Major Taxes

In 1980 as in 1979, the federal income tax captured the image of being the worst tax—that is, the least fair—in the eyes of the general public (*Table 1*). This is not too surprising because in recent years the public has heard a four-count indictment of this tax:

Table 1

Which Do You Think is the Worst Tax — That is, the Least Fair?

Percent of U.S. Public

	May 1980	May 1979	May 1978	May 1977	May 1975	April 1974	May 1973	March 1972
Federal Income Tax	36	37	30	28	28	30	30	19
State Income Tax	10	8	11	11	11	10	10	13
State Sales Tax	19	15	18	17	23	20	20	13
Local Property Tax	25	27	32	33	29	28	31	45
Don't Know	10	13	10	11	10	14	11	11

- It is too high and therefore saps incentives to earn more.
- Income tax liability rises faster than other tax liabilities because inflation pushes up wages and salaries or forces wives to work and taxpayers find themselves paying the tax at higher rates. This bracket creep surreptitiously diverts more money into the public sector.
- Current depreciation schedules do not permit real cost recovery thereby thwarting new investment and economic growth.
- Among the many loopholes is the well publicized businessman's three-martini lunch.

Of most significance, the federal income tax is progressively losing the support of the lower-middle income class (\$10,000-\$14,999). It was chosen as the worst tax by 26% of this group in 1978, by 36% in 1979, and by 47% in the latest poll (*Appendix Table C-1*). As might be expected, this same loss of favor is evident among blue collar employees—rising from 28% of this group in 1978, to 40% in 1980.

The widespread publicity following the passage of California's Propositions 13 and 9 and the enactment of local tax and spending lids in other states have helped reduce aversion to the local property tax to its lowest level—25%—since ACIR began polling in 1972. Adverse opinion on the property tax dropped most in the Northeast where growth in this revenue source has slowed markedly. In that region respondents shifted their antipathy mainly to state sales taxes, the first shift of such size in seven years (*Appendix Tables C-1 and C-2*).

Among the regions, responses show distinctly

more aversion to the local property tax than to the state sales tax, except in the Northeast. In 1980, the state sales tax drew a larger percentage response as the worst tax in the Northeast than did the property tax. The sales tax rate in Connecticut is now at 7.5% and in many communities in New York it is 7%, which may account for the apparent greater awareness of this tax in the Northeast region.

Rating Governments

In a return to form, the federal government again took the lead as the level of government from which people feel they get the most for their money (*Table 2*). In 1979, for the first time, the federal level fell below local government in the "moneysworth" rating. The federal gain (33% in 1980 compared to 29% in 1979) was essentially the local level's loss (26% in 1980 compared to 33% in 1979) while the states held their own (22% in both years). This result reflected the stronger approval the federal government now gets from the older age group (*Appendix Table A-1*).

The 1980 resurgence of support for the federal government stems from a switch in opinion concentrated in the North Central and West regions. No verified explanation is available to explain why local government in these regions should fall precipitately in public favor between 1979 and 1980 (*Table 3*), but debate over state-local tax limits so prevalent in the West may have focused antigovernment sentiment on the local level.

Each level of government drew favorable response from its traditional support groups (*Appendix Table A-1*).

Table 2

From Which Level of Government Do You Feel You Get the Most For Your Money—Federal, State, or local?

Percent of U.S. Public

	May 1980	May 1979	May 1978	May 1977	March 1976	May 1975	April 1974	May 1973	March 1972
Federal	33	29	35	36	36	38	29	35	39
Local	26	33	26	26	25	25	28	25	26
State	22	22	20	20	20	20	24	18	18
Don't Know	19	16	19	18	19	17	19	22	17

Table 3

From Which Level of Government Do You Feel You Get the Most For Your Money – Federal, State, or Local?

Percent of Respondents by Region

	Northeast		North-Central		South		West	
	1980	1979	1980	1979	1980	1979	1980	1979
Federal	36	38	33	25	33	31	30	18
State	17	16	24	18	21	26	27	27
Local	26	30	24	40	27	27	25	40
Don't Know	21	16	19	17	19	16	18	15

1. The federal government found above-average favor with elderly males, non-whites, retired persons, city dwellers in multifamily rental units, but below-average favor with those in executive, professional, and management positions and in upper income classes.
2. State government found above-average favor with higher income groups, and younger men and women, but below-average favor with the retired or elderly, less than high school graduates, and residents of the Northeast region.
3. Local government found proportionately above-average favor with college graduates and the high income group, but proportionately below-average favor with the elderly, blue collar semiskilled or retired workers, the lowest income group, and nonwhites.

The Direction of Tax and Spending Trends

The well established public support for a "go slow" policy on taxes and spending was clearly evident in the 1980 poll results. When asked to choose among options after considering all government services on the one hand and taxes on the other, 83% of the respondents wanted to either decrease services and taxes or keep them where they are. This is right in line with the reaction reported for this question since 1975 (Table 4). Only the young male group changed its opinion significantly over the last year. Thirty-four percent of them rather than 44% now favor cutting back, with opinion shifting into the increase and "don't know" categories (See Appendix Table B).

Two categories of respondents stand out as having the most strongly held views on this question. Decreased taxes and services appealed

Table 4

Considering All Government Services on the One Hand and Taxes on the Other, Which of the Following Statements Comes Closest to Your View?

Percent of U.S. Public

	May 1980	May 1979	May 1977	March 1976	May 1975
Decrease Services and Taxes	38	39	31	30	38
Keep Taxes and Services About Where They Are	45	46	52	51	45
Increase Services and Taxes	6	6	4	5	5
No Opinion	11	9	13	14	12

Table 5

Here are Some of the Reasons that People Give Us for Feeling that the Property Tax is Not a Good Tax. Which One of These Do You Feel is the Most Important Reason for Dissatisfaction with the Property Tax?

	May 1980	April 1974
1. It is hardest on low income families.	27	27
2. It is based on estimates of home value that are not always fair.	16	21
3. Reassessments may sometimes result in a shocking tax bill increase.	8	6
4. It discourages homeownership.	10	12
5. It taxes any increase in the value of a home over the original purchase price, even though that increase is only on paper and not in the homeowner's hands unless he sells the house.	15	12
6. Property taxes have been going up faster than other taxes.	13	12
7. No opinion.	9	11
8. Don't agree that property tax is not a good tax.	2	5

to 49% of rural respondents, a full 10 percentage points above the average public response rates. In contrast, decreased taxes and services drew only 27% of responses from nonwhites, 11 percentage points below the average public response rate (*Appendix Table B*).

Reasons for Dissatisfaction with the Property Tax

The public's perception of reasons for dissatisfaction with the local property tax is not greatly different than it was in 1974 when ACIR last asked this question. The regressive nature of the property tax continues to concern the largest proportion of respondents. Potential assessment inequities remain the second most important source of public dissatisfaction with this tax. The idea that it is a tax on unrealized capital gain stands as the third most important point of public dissatisfaction with this tax (*Table 5*).

In listing their grievances against the property tax, 40% of the low income group selected "hardest on low income families," while only 16% of the well-to-do picked this response. In contrast, 20% of the well-to-do emphasized the unrealized capital gains aspect of property taxation as their most important grievance, while only 7% of the low income group chose this response (*Appendix Table G*).

From 1979 to 1980 there was a small drop in singling out poor assessment, but a much larger drop for the West than other regions. Other shifts in opinion by particular groups since 1979

were a greater stress by the rural and highest income group on property taxes rising faster than other taxes.

Rating Expenditures for Possible Curtailment

In an era when public opinion about government seems to call for austerity, it is appropriate to ask citizens what state and local governmental services they would be willing to sacrifice if budgets must be cut. The six options presented to respondents in the ACIR poll do not include all major functional areas of state and local spending, but those not included, such as sewerage and sanitation, highways and transportation, housing and urban renewal tend to be essential in urban communities and frequently nonexistent in sparsely populated areas.

The poll results indicate substantial unanimity about sparing the basics—public safety, public schools, and aid to the needy—from the budget cutters' cleaver. Not too surprising, state and local policymakers would encounter least public opposition to curtailing expenditures for parks and recreation (*Table 6*). Next to parks and recreation tax-supported colleges and universities were most frequently chosen for budget cutting.

Regional differences with respect to specific functional categories are striking. For example, only 3% of the Northeast respondents would curtail aid to the needy whereas in the South 11% of the public was willing to limit spending on this function. Westerners want to provide less

backing of tax-supported colleges and universities than the rest of the country. Indeed, they singled out this functional category for curtailment more frequently (32%) than they did any

other category (Table 7). The states of the West uniformly spend more than the national per capita amount on state institutions of higher education.

Table 6

Supposing the Budgets of Your State and Local Governments Have to be Curtailed, Which One of These Parts of the Budget Would You Limit Most Severely?

Percent of U.S. Public

	May 1980
Public Safety (fire, police, criminal justice)	2%
Public Schools (kindergarten – 12th grade)	3
Tax-Supported Colleges and Universities	23
Aid to the Needy	8
Streets and Highways	11
Parks and Recreation	40
Don't Know	12

Table 7

Supposing the Budgets of Your State and Local Governments Have to be Curtailed, Which One of These Parts of the Budget Would You Limit Most Severely?

Percent of Respondents by Region

	Northeast	North-Central	South	West
Public Safety (fire, police, criminal justice)	1	2	3	4
Public Schools (kindergarten – 12th grade)	4	2	3	2
Tax-Supported Colleges and Universities	24	21	19	32
Aid to the Needy	3	9	11	6
Streets and Highways	15	10	7	16
Parks and Recreation	36	44	45	31
Don't Know	17	11	12	9

THE POLL

This report presents the findings of a personal interview research survey conducted among a probability sample of 2,025 men and women, 18 years of age or over, living in private households in the continental United States.

Interviewing for this Caravan survey was completed during the period May 15 through 27, 1980, by members of the Opinion Research Corporation national interviewing staff. All interviews were conducted in the homes of respondents, using a thoroughly pretested questionnaire.

The most advanced probability sampling techniques were employed in the selection of interviewing households and random selection of a designated respondent within the household. One callback was required in all cases where the originally designated respondent was not available at the time of the initial call to that housing unit. Only one interview was conducted per household. To further ensure the representativeness of the sample, data were subject to ORC's weighting program, which takes into account probability of being at home and six different demographic variables. Therefore, the results may be projected to the total U.S. population of men and women, 18 years of age or over.

Introduction to Detailed Findings

The tables contained in this report present detailed findings of the survey results. Where percentages add to more than 100, it is because of multiple answers.

The following definitions are provided for some of the standard sidebreaks by which the data are analyzed. Other sidebreaks are self-explanatory.

Occupation refers to the occupation of the chief wage earner in the family. The 1980 questionnaire uses the Hollingshead classifications shown at the left below; the sidebreak collapses them as shown at the right and adds a retired classification.

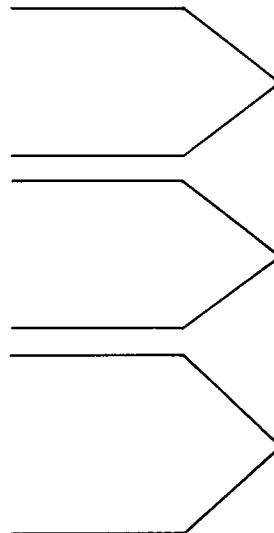
The *city size* groups all respondents into one of three major categories — rural, suburb, or city — and is based on interviewer observation of the respondent's location in terms of rural, suburb and city, and the age and type of dwelling.

City dwellers are divided into two groups — those living in single family versus multi-family dwellings.

The four geographic regions are comprised as follows: Northeast — Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecti-

Hollingshead Classification

Higher Executives, Large Business Owners, Major Professionals
 Business Manager, Medium Business Owners, Lesser Professionals
 Administrative, Small Business Owners, Semiprofessionals
 Clerical/Sales Workers, Technicians, Little Business Owners
 Skilled Manual Employees
 Machine Operators, Semiskilled Employees
 Unskilled Employees



Sidebreak Groupings

Executive/Professional/Managerial

White Collar

Blue Collar
 Skilled
 Semi/Unskilled

Retired

cut, New York, New Jersey, Pennsylvania; North-Central — Ohio, Indiana, Illinois, Michigan, Wisconsin, Minnesota, Iowa, Missouri, North Dakota, South Dakota, Nebraska, Kansas; South — Delaware, Maryland, District of Columbia, Virginia, West Virginia, North Carolina, South Carolina, Georgia, Florida, Kentucky, Tennessee, Alabama, Mississippi, Arkansas, Louisiana, Oklahoma, Texas; West — Montana, Idaho, Wyoming, Colorado, New Mexico, Arizona, Utah, Nevada, Washington, Oregon, California.

The *Nielsen Market Size* groups respondents by A.C. Nielsen Company market size:

- A — All counties comprising the 25 largest metropolitan areas;
 - B — All other counties having a population of 150,000 or more, or that form part of a metropolitan area having a total population of 150,000 or more;
 - C — All other counties having a population of 35,000 or more, or forming part of a metropolitan area having a population of 35,000 or more; and
 - D — All remaining counties in the country.
- Income groups respondents by total family income in 1979, before taxes.*

APPENDIX TABLES:

Detailed Results of 1980-72 Surveys

APPENDIX TABLE A-1

1980-77

**From Which Level of Government Do You Feel You Get the Most for Your Money
– Federal, State, or Local?**

(in percent)

	1. Federal				2. State				3. Local				4. Don't Know			
	May 1980				May 1979				May 1978				May 1977			
	1.	2.	3.	4.	1.	2.	3.	4.	1.	2.	3.	4.	1.	2.	3.	4.
Total Public*	33	22	26	19	29	22	33	16	35	20	26	19	36	20	26	18
18-29 Years of Age*	35	29	23	13	29	25	36	10	37	24	25	14	33	27	25	14
30-44	29	22	30	19	27	23	38	12	30	21	29	20	29	22	33	16
45-59	30	21	30	19	27	22	33	19	31	21	30	18	37	16	27	20
60 Years and Over*	40	13	18	29	32	15	26	27	41	10	21	28	45	13	18	25
Male																
Total*	33	22	28	17	31	21	33	14	38	20	27	15	42	17	28	13
18-29 Years of Age	31	29	29	11	31	24	37	8	39	23	27	11	36	27	27	10
30-44	28	25	31	16	29	24	38	8	33	19	30	18	37	18	36	9
45-59	30	20	30	20	32	21	28	20	30	25	30	15	48	10	30	12
60 Years and Over	46	11	20	23	35	13	28	20	52	9	22	18	50	10	21	19
Female																
Total*	34	22	23	21	26	22	34	18	32	20	25	23	30	24	24	23
18-29 Years of Age	38	30	18	14	28	25	35	12	36	26	23	16	31	28	24	18
30-44	30	20	29	21	25	23	37	15	27	23	28	21	24	25	31	20
45-59	31	21	30	18	23	23	37	17	31	19	30	21	26	23	23	27
60 Years and Over	36	15	17	32	29	17	24	30	34	11	20	35	39	16	13	31
Employed	31	25	29	15	24	23	37	16	33	19	31	17	29	25	26	20
Housewife	32	21	23	24	24	23	38	16	28	22	26	25	28	23	25	25
High School Grad or Less																
Total	36	21	21	22	32	20	30	18	36	18	24	22	38	21	21	21
Less Than Grad*	39	15	18	28	36	18	21	25	40	13	18	28	39	20	16	26
High School Grad*	32	27	24	17	28	22	37	13	33	22	29	16	37	22	26	15
College																
Total*	28	24	36	12	21	26	43	11	30	25	31	14	32	20	36	13
Some	30	24	32	14	22	26	41	11	33	26	27	14	35	21	31	14
Grad	26	24	41	9	19	25	46	11	26	22	38	14	27	19	43	11
Executive, Prof, Manager*	24	26	36	14	22	27	43	9	23	25	36	17	23	24	42	11
White Collar	27	24	35	14	26	20	43	12	31	23	33	13	33	21	32	14

Blue Collar																	
Total	35	25	21	19	30	24	30	17	35	21	23	21	36	22	22	20	
Skilled	32	28	23	17	27	25	32	15	36	24	24	17	34	21	25	20	
Semi/Unskilled	38	22	20	20	31	23	27	18	35	18	22	25	38	22	19	20	
Retired	43	12	18	27	35	16	25	24	45	12	19	24	45	15	17	22	
Nielsen Markets																	
A	36	21	23	20	30	16	37	17	39	18	25	18	36	18	25	20	
B	34	18	31	17	31	23	31	15	34	20	27	19	36	19	30	15	
C	28	26	27	18	29	22	35	15	32	21	28	19	35	23	25	17	
D	31	26	21	22	21	31	30	18	31	21	24	24	34	24	22	20	
Household Income																	
Under 7K	45	15	15	25	37	15	21	26	47	16	15	22	41	20	15	23	
7-9.9K*	41	20	21	18	32	18	33	17	35	14	28	23	38	21	24	17	
10-14.9K*	34	24	26	16	30	22	34	15	37	22	21	20	35	23	26	16	
15-24.9K	29	26	27	18	24	28	37	10	28	21	35	16	32	19	33	17	
25K Plus	24	24	38	14	22	23	44	12	23	26	35	15	27	18	48	8	
Region																	
Northeast*	36	17	26	21	38	16	30	16	41	16	26	18	39	16	26	19	
North-Central*	33	24	24	19	25	18	40	17	30	20	32	18	37	19	27	16	
South*	34	21	27	19	31	26	27	16	36	18	21	25	34	24	22	20	
West*	30	27	25	18	18	27	40	15	32	28	27	13	31	22	29	17	
Rural*	35	21	23	21	20	31	27	22	33	19	24	25	33	25	20	23	
Suburb	30	22	29	19	27	21	40	12	31	20	31	18	34	20	28	17	
City																	
Total	35	22	24	19	33	18	32	16	38	20	24	18	38	20	25	17	
One Family*	32	22	26	20	30	18	35	16	25	21	26	18	36	18	29	17	
Multifamily*	40	22	21	17	39	19	25	16	46	18	19	18	42	22	18	18	
Race																	
White*	32	23	26	19	26	22	36	15	33	20	28	18	35	21	27	18	
Nonwhite*	42	18	18	22	46	18	13	22	44	18	9	29	42	18	18	21	
No Child*	34	21	24	21	29	21	33	17	35	16	26	23	39	18	23	19	
With Children																	
Total	32	24	28	16	29	23	34	14	34	23	27	17	31	23	29	17	
12-17*	30	22	31	17	30	23	33	14	37	21	27	15	32	22	29	16	
6-11	32	23	30	15	27	23	36	14	28	24	28	19	32	23	27	17	
Under 6	33	24	28	15	30	24	36	9	33	24	24	19	29	25	29	17	
Own Home*	31	22	28	19	25	22	37	15	33	19	28	19	35	18	29	18	
Rent Home*	39	21	21	19	36	20	26	18	39	20	21	20	38	25	19	18	

*Comparable category in 1976-72 surveys (see *Appendix Table A-2*).

APPENDIX TABLE A-2
1976-72
From Which Level of Government Do You Feel You Get the Most for Your Money
— Federal, State, or Local?
(in percent)

	1. Federal				2. State				3. Local				4. Don't Know							
	March 1976				May 1975				April 1974				May 1973				March 1972			
	1.	2.	3.	4.	1.	2.	3.	4.	1.	2.	3.	4.	1.	2.	3.	4.	1.	2.	3.	4.
Total Public	36	20	25	19	38	20	25	17	29	24	28	19	35	18	25	22	39	18	26	17
Male	39	19	26	17	40	21	26	13	34	23	28	15	37	20	26	17	43	17	28	12
Female	33	21	24	22	36	21	23	20	25	26	27	22	33	17	24	26	37	18	24	21
18—29 Years of Age	36	26	25	13	38	26	24	12	30	27	27	16	38	21	23	18	40	23	24	13
30—39	31	23	30	16	36	22	28	14	23	24	32	21	33	20	26	21	41	19	23	17
40—49	33	22	28	19	40	18	27	15	31	23	30	16	35	20	26	19	39	15	30	16
50—59	32	17	24	27	40	18	29	13	31	24	28	17	31	17	31	21	35	16	32	17
60 Years and Over	43	12	19	26	38	16	18	28	30	21	24	25	37	14	19	30	41	14	22	23
Less Than High School Grad	43	16	16	26	41	16	19	24	31	22	20	27	37	16	19	28	38	17	23	22
High School Grad	33	24	26	17	37	22	27	14	27	27	31	15	35	20	27	18	41	19	27	13
Some College	31	21	36	13	37	22	29	12	29	24	35	12	34	21	30	15	38	19	30	13
Professional	27	27	34	13	35	24	31	10	22	28	34	16	30	22	37	11	43	19	25	13
Managerial	29	17	40	14	37	21	31	11	29	24	34	13	34	19	30	17	34	22	32	12
Clerical, Sales	32	27	25	16	43	21	25	11	25	28	31	16	34	17	28	21	41	18	26	15
Craftsman, Foreman	35	25	22	18	35	20	30	15	28	25	29	18	33	21	27	19	37	21	26	16
Other Manual, Service	37	17	22	24	41	21	19	19	33	21	25	21	37	18	22	23	41	15	25	19
Farmer, Farm Laborer	30	27	29	21	35	26	26	13	18	22	27	33	23	28	20	29	40	14	27	19

Rural	34	21	30	16	37	21	24	18	—	—	—	—	—	—	—	—	—	—		
Old Suburb	33	24	24	20	38	21	25	16	—	—	—	—	—	—	—	—	—	—		
New Suburb	24	24	34	18	36	24	31	9	—	—	—	—	—	—	—	—	—	—		
City																				
One Family	40	18	25	17	38	22	25	15	—	—	—	—	—	—	—	—	—	—		
Multifamily	30	26	20	24	49	13	20	18	—	—	—	—	—	—	—	—	—	—		
Apartment	46	13	17	24	35	17	25	23	—	—	—	—	—	—	—	—	—	—		
Nonmetro – Rural	—	—	—	—	—	—	—	—	26	25	25	24	35	20	21	24	33	20	26	21
– Urban	—	—	—	—	—	—	—	—	28	27	29	16	35	19	28	18	37	20	27	16
Metro – 50,000-999,999	—	—	—	—	—	—	—	—	26	26	27	21	34	18	26	22	37	20	29	14
– 1,000,000 or Over	—	—	—	—	—	—	—	—	32	22	28	18	37	18	23	22	44	15	23	18
Region																				
Northeast	36	18	24	24	42	16	24	18	28	22	25	25	34	16	28	22	43	12	24	21
North-Central	34	22	27	18	34	24	27	15	30	22	35	13	37	16	26	21	38	21	29	12
South	39	22	22	17	42	19	20	19	29	27	22	22	37	19	21	23	36	19	27	18
West	34	17	31	18	34	23	29	14	28	27	28	17	30	25	26	19	42	21	21	16
Household Income																				
5-6.9K	42	17	19	24	37	19	17	27	32	26	21	21	37	15	16	32	42	18	19	21
7-9.9K	50	13	13	24	43	14	22	21	34	20	29	17	38	20	18	24	48	17	19	16
10-14.9K	34	19	26	21	41	20	26	13	27	23	24	26	35	18	23	24	37	19	29	15
15K Plus	34	24	22	20	37	22	26	15	25	28	30	17	35	22	29	14	36	16	31	17
15K Plus	30	23	35	13	37	23	31	9	29	22	35	14	33	18	33	16	39	20	29	12
Race																				
White	35	21	27	17	37	21	25	17	28	24	30	18	35	19	27	19	38	19	26	17
Nonwhite	46	11	10	33	44	18	20	18	34	24	11	31	40	16	11	33	52	10	20	18
No Children																				
Under 18	38	19	23	21	39	19	22	20	29	23	27	21	35	18	23	24	39	17	25	19
12-17	34	22	27	18	37	23	27	13	29	26	28	17	35	19	26	20	40	19	26	15
Own Home	32	21	28	19	38	22	27	13	31	22	28	19	35	18	25	22	38	18	28	16
Rent Home	34	21	27	19	39	21	24	16	29	24	30	17	34	17	28	21	38	18	28	16
Rent Home	41	19	19	21	37	20	24	19	30	24	23	23	36	22	19	23	43	19	20	18

APPENDIX TABLE B

1980-75

**Considering All Government Services on the One Hand and Taxes on the Other,
Which of the Following Statements Comes Closest to Your View?**

(in percent)

1. Decrease services and taxes.
2. Keep taxes and services about where they are.
3. Increase services and raise taxes.
4. No Opinion.

	May 1980				May 1979				May 1977*				March 1976				May 1975				
	1.	2.	3.	4.	1.	2.	3.	4.	1.	2.	3.	4.	1.	2.	3.	4.	1.	2.	3.	4.	
Total Public	38	45	6	11	39	46	6	9	31	52	4	13	Total U.S. Public	30	51	5	14	38	45	5	12
18-29 Years of Age	35	43	10	12	41	43	7	8	30	51	5	14	18-29 Years of Age	32	51	5	12	36	47	6	11
30-44	41	44	7	8	39	46	5	10	31	54	3	12	30-39	30	53	4	13	42	46	3	9
45-59	39	48	4	9	40	47	5	8	35	49	3	13	40-49	33	45	7	15	39	47	3	11
60 Years and Over	39	46	3	12	36	48	5	11	29	56	3	12	50-59	35	45	5	15	43	42	5	10
													60 Years or Over	23	59	3	15	33	45	3	19
Male													Male	32	50	6	12	40	46	4	10
Total	37	44	8	11	41	44	6	10	35	51	4	10									
18-29 Years of Age	34	42	12	12	44	41	7	8	37	49	5	9									
30-44	38	41	9	12	45	40	5	10	36	51	4	10									
45-59	39	49	5	7	37	48	6	9	38	50	3	10									
60 Years and Over	39	47	2	12	34	47	5	13	29	56	4	11									
Female													Female	29	52	4	15	37	45	4	14
Total	39	45	5	11	38	47	5	9	28	53	3	16									
18-29 Years of Age	36	44	8	12	39	45	8	9	24	52	5	19									
30-44	43	46	5	6	33	51	6	10	28	57	2	13									
45-59	39	47	3	11	43	46	3	8	31	49	3	16									
60 Years and Over	39	45	3	13	38	48	4	10	29	56	2	13									
Employed	37	48	6	9	36	50	6	8	29	52	4	15									
Housewife	41	47	3	9	41	48	3	8	28	54	2	15									
High School Grad or Less																					
Total	38	45	5	12	39	46	5	11	30	53	3	14									
Less than Grad	39	42	5	14	37	45	4	13	32	49	2	17	Less Than Grad	32	47	4	17	33	46	4	17
High School Grad	38	47	5	10	40	46	5	9	28	57	4	11	High School Grad	31	53	3	13	43	46	3	8
College																					
Total	38	46	8	8	41	46	7	6	34	51	4	11									
Some	35	50	8	7	42	43	8	7	32	54	2	12	Some College	28	53	9	10	40	42	7	11
Grad	43	41	9	7	40	49	6	5	36	47	8	9									
Executive, Prof, Manager	44	42	6	8	44	43	6	7	37	52	4	7	Professional	28	52	10	10	36	49	8	7
White Collar	43	41	7	9	38	47	7	8	35	51	4	10	Managerial	38	46	5	11	44	45	5	6

Blue Collar									Clerical, Sales	31 50	4 15	37 52	3 8
Total	36 45	7 12	40 45	5 10	29 51	4 16			Craftsman, Foreman	32 50	4 14	42 43	4 11
Skilled	39 42	8 11	41 46	7 7	27 56	4 13			Other Manual, Service	30 51	4 15	36 49	4 11
Semi/Unskilled	33 48	6 13	40 44	3 13	30 47	4 19			Farmer, Farm Laborer	39 35	6 20	39 30	5 26
Retired	35 51	4 10	37 47	5 11	29 56	2 13							
Nielsen Markets													
A	34 46	8 12	39 47	5 10	29 54	4 14							
B	38 45	7 10	43 42	7 7	35 52	5 9							
C	41 49	2 8	36 46	5 13	31 54	1 14							
D	44 37	6 13	37 51	4 8	30 49	5 16							
Household Income													
Under 7K	33 45	8 14	36 46	5 14	27 51	4 18	Under 5K	30 52	4 14	31 42	5 22		
7-9.9K	36 52	4 8	36 49	5 10	32 51	3 13	5-6.9K	25 54	1 20	39 44	3 14		
10-14.9K	37 44	7 12	39 46	4 10	31 58	2 9	7-9.9K	34 47	5 14	34 53	4 9		
15-24.9K	38 46	5 11	41 46	6 7	33 52	3 12	10-14.9K	28 52	4 16	39 48	5 8		
25K Plus	43 43	7 7	44 43	7 6	38 50	6 6	15K Plus	32 52	6 10	46 42	5 7		
Region													
Northeast	35 46	8 11	39 43	10 9	33 48	3 15	Northeast	28 53	5 14	39 39	5 17		
North-Central	38 48	4 10	40 49	3 7	27 61	4 8	North-Central	28 50	5 17	39 47	4 10		
South	38 44	6 12	36 47	6 12	32 51	4 13	South	31 53	4 12	34 50	4 12		
West	42 42	7 9	45 42	4 9	33 46	3 18	West	37 46	5 12	43 42	5 10		
Rural	49 34	5 12	41 45	3 12	37 45	3 15	Rural	40 45	4 11	37 48	3 12		
Suburb	38 48	4 10	42 47	5 6	31 55	4 10	Old Suburb	32 53	5 10	37 50	4 9		
City							New Suburb	29 57	3 11	41 47	4 8		
Total	35 46	8 11	37 45	7 10	29 53	3 15							
One Family	37 48	5 10	38 46	6 10	30 55	3 12	One Family	27 53	4 16	42 44	4 10		
Multifamily	30 44	13 13	36 44	8 12	28 48	5 20	Multifamily	23 59	3 15	43 41	4 12		
							Apartment	29 50	8 13	31 40	9 20		
Race													
White	40 45	6 9	41 46	5 8	33 53	3 11	White	31 51	5 13	39 46	3 12		
Nonwhite	27 45	10 18	30 44	7 20	22 49	6 23	Nonwhite	24 48	4 24	33 40	11 16		
No Child	37 46	6 11	38 49	5 9	30 54	3 13	No Child	28 54	5 13	36 44	5 15		
With Children													
Total	40 43	7 10	40 44	6 9	32 50	4 13	Under 18	33 48	5 14	40 48	4 8		
12-17	37 47	8 8	37 49	5 9	33 52	4 11	12-17	37 44	5 14	44 46	2 8		
6-11	39 43	8 10	37 44	4 14	28 53	5 14							
Under 6	41 43	6 10	43 43	7 6	32 49	5 14							
Own Home	40 45	5 10	41 46	5 7	32 54	3 11	Own Home	32 51	4 13	41 46	3 10		
Rent Home	34 45	9 12	35 44	6 15	30 48	5 17	Rent Home	26 52	5 17	33 45	6 16		

*Surveys prior to 1977 had different subclassifications.

APPENDIX TABLE C

1979-73

In Addition to Providing Certain Monies to State and Local Governments for Specific Purposes, the National Government also Gives a Form of Federal Aid Called Revenue Sharing. Under this Program, State and Local Governments Receive About \$7 Billion a Year to Use as They Think Best. Do You Favor or Oppose This Revenue Sharing Form of Federal Aid.*

(in percent)

	1. Favor			2. Oppose			3. No Opinion											
	May 1979**						March 1976	May 1975	April 1974	May 1973								
	1.	2.	3.				1.	2.	3.	1.	2.	3.						
Total Public***	51	30	19	Total Public			60	21	19	55	22	23	65	13	22	56	18	26
18-29 Years of Age***	50	31	19	18-29 Years of Age			64	21	15	59	19	22	68	12	20	59	17	24
30-44	55	28	16	30-39			63	20	17	57	27	16	69	13	18	60	19	21
45-59	54	31	15	40-49			61	24	15	53	26	21	67	13	20	59	20	21
60 Years and Over***	43	31	27	50-59			62	20	18	58	26	16	64	18	18	56	19	25
				60 Years and Over			53	20	27	46	18	36	56	11	33	45	16	39
Male				Male			62	23	15	59	25	16	69	15	16	61	20	19
Total***	54	29	16															
18-29 Years of Age	54	29	16															
30-44	55	33	12															
45-59	56	34	10															
60 Years and Over	50	32	18															
Female				Female			58	20	22	51	20	29	61	11	28	50	17	33
Total***	48	29	23															
18-29 Years of Age	46	33	21															
30-44	55	25	20															
45-59	52	30	19															
60 Years and Over	37	29	33															
Employed	49	31	19															
Housewife	49	27	24															
High School Grad or Less																		
Total	48	31	21															
Less Than Grad***	45	30	25	Less Than Grad			53	20	27	45	22	33	57	12	31	49	17	34
Grad***	50	32	18	Grad			60	23	17	60	23	17	72	11	17	56	19	25
College																		
Total	58	28	13															
Some***	54	31	16	Some College			70	21	9	60	23	17	69	17	14	67	19	14
Grad	66	24	10															
Executive, Prof, Manager	59	28	13	Professional			67	21	12	66	21	13	70	17	13	72	18	10
White Collar	55	29	16	Managerial			61	23	16	67	22	11	71	13	16	59	22	19
				Clericals, Sales			60	23	17	59	23	18	66	15	19	61	17	22

Blue Collar			Craftsman, Foreman	62	26	12	52	27	21	68	14	18	57	17	26	
Total	49	32	19	Other Manual, Service	61	20	19	55	25	20	66	11	23	55	20	25
Skilled	52	33	16	Farmer, Farm Laborer	60	12	28	45	29	26	53	8	39	40	18	42
Semi/Unskilled	48	31	21													
Retired	44	30	26													
Nielsen Markets																
A	48	32	20													
B	54	29	17													
C	55	28	16													
D	43	32	24													
Household Income																
Under 7K	48	25	27	Under 5K	54	18	28	48	14	38	56	14	30	44	14	42
7-9.9K***	49	27	23	5-6.9K	64	18	18	55	16	29	67	9	24	59	15	26
10-14.9K***	51	33	16	7-9.9K	58	24	18	53	23	24	65	12	23	54	20	26
15-24.9K	54	29	17	10-14.9K	60	24	16	54	29	17	69	12	19	62	20	18
25K Plus	51	37	12	15K Plus	67	21	12	61	27	12	69	16	15	62	21	17
Region																
Northeast***	61	20	19	Northeast	62	16	22	58	17	25	71	8	21	62	14	24
North-Central***	47	35	18	North-Central	61	21	18	51	28	21	69	13	18	50	24	26
South***	49	31	20	South	62	20	18	54	21	25	62	13	25	56	14	30
West***	47	35	17	West	53	31	16	57	23	20	56	19	25	54	23	23
Rural***	52	32	17	Rural	60	20	20	47	27	26	58	10	32	52	16	32
Suburb	52	31	18	Old Suburb	55	23	22	58	20	22						
City				New Suburb	58	28	14	55	31	14						
Total	50	30	21	Nonmetro - Urban							70	15	15	52	23	25
One Family***	48	32	20	One Family	64	20	16	57	23	20						
Multifamily***	54	25	22	Multifamily	60	20	20	57	29	14						
				Apartment	69	16	15	55	15	30						
				Metro - 50,000-999,999							67	13	20	56	16	28
				1,000,000 or over							63	13	24	58	18	24
Race																
White***	50	32	18	White	61	21	18	55	23	22	65	14	21	58	18	24
Nonwhite***	57	17	27	Nonwhite	54	20	26	53	17	30	64	4	32	46	16	38
No Child***	50	31	19	No Child	59	21	20	53	20	27	61	15	24	53	18	29
With Children																
Total***	52	30	18	Under 18	61	22	17	57	25	18	69	11	20	59	18	23
12-17***	54	28	18	12-17	60	21	19	58	25	17	67	12	21	58	18	24
6-11	58	23	19													
Under 6	48	33	19													
Own Home***	50	33	17	Own Home	58	23	19	53	26	21	66	13	21	56	19	25
Rent Home***	52	26	22	Rent Home	65	17	18	57	16	27	64	12	24	55	16	29

*Wording of question varied slightly each year.

**1976-73 surveys had different subclassifications.

***Comparable category in 1976-73 surveys.

APPENDIX TABLE D

1976-72

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?

(in percent)

	1. State Income Tax		3. State Property Tax			5. Don't Know				
	2. State Sales Tax		4. Other							
	March 1976					March 1972				
	1.	2.	3.	4.	5.	1.	2.	3.	4.	5.
Total Public	25	45	10	6	14	25	46	14	5	10
Male	27	44	11	6	12	29	43	14	6	8
Female	24	45	9	6	16	22	48	13	4	13
18—29 Years of Age	27	43	17	5	9	29	38	23	2	8
30—39	23	48	9	7	13	26	47	14	4	9
40—49	28	45	8	8	11	25	49	10	6	10
50—59	18	51	7	6	18	20	50	11	7	12
60 Years and Over	26	40	6	5	23	25	47	8	6	14
Less Than High School Grad	23	38	10	5	24	24	44	13	5	14
Grad	24	49	10	6	12	25	49	13	4	9
Some College	30	48	10	7	5	27	45	16	5	7
Professional	30	49	10	5	6	27	48	11	7	7
Managerial	23	51	10	8	8	25	47	17	3	8
Clerical, Sales	24	43	16	6	11	22	47	17	5	9
Craftsman, Foreman	25	53	9	6	7	24	48	12	6	10
Other Manual, Service	24	41	12	6	17	26	43	14	4	13
Farmer, Farm Laborer	13	49	9	6	23	34	37	21	1	7
Rural	22	51	8	6	14	25	45	15	3	12
Nonmetro—Urban	29	44	7	4	16	22	50	10	5	13
Metro—50,000-999,999	15	60	8	11	6	26	49	12	5	8
—1,000,000 or Over	27	45	11	6	11	26	42	16	5	11
Northeast	28	37	12	6	17	28	38	16	5	13
North-Central	26	48	9	6	12	27	50	8	5	10
South	20	47	11	5	17	23	43	18	5	11
West	30	46	8	8	9	22	54	13	4	7
Household Income										
5K	26	32	12	4	27	26	40	16	6	12
5-6.9K	20	45	8	6	21	21	46	18	3	12
7-9.9K	23	44	13	7	13	27	46	12	5	10
10-14.9K	24	50	10	7	9	26	49	11	5	9
15K Plus	26	52	8	8	6	23	51	13	5	8
White	25	47	10	6	12	25	46	14	5	10
Nonwhite	24	30	9	10	27	24	42	16	4	14
No Child	25	43	10	6	16	24	44	15	5	12
Under 18	25	47	10	6	12	26	48	13	4	9
12-17	27	44	9	6	14	25	49	11	5	10
Own Home	27	49	6	6	12	25	51	9	5	10
Rent Home	20	35	19	6	20	25	36	24	4	11

APPENDIX TABLE E

1974-72

**Here is a List of the Major Types of Taxes in the Country Today.
Which do You Think is the Fairest?**

(in percent)

	1. Federal Income Tax		3. State Sales Tax			5. Don't Know				
	2. State Income Tax		4. Local Property Tax							
	April 1974					March 1972				
	1.	2.	3.	4.	5.	1.	2.	3.	4.	5.
Total Public	26	13	24	14	23	36	11	33	7	13
Male	29	13	27	13	19	40	11	32	7	10
Female	23	14	21	15	27	32	11	34	8	15
18-29 Years of Age	26	21	23	13	18	39	13	30	8	10
30-39	25	14	25	13	23	31	13	36	9	11
40-49	28	10	28	16	18	43	10	30	5	12
50-59	23	9	28	13	26	33	11	39	8	9
60 Years and Over	26	9	20	15	30	31	8	34	7	20
Less Than High School Grad	24	9	19	15	34	31	12	31	8	18
Grad	24	15	27	16	17	41	10	33	7	9
Some College	32	19	27	9	14	37	9	37	8	9
Professional	27	22	24	12	16	45	9	31	6	9
Managerial	24	16	28	12	21	37	11	34	9	9
Clericals, Sales	26	15	28	14	17	35	11	36	7	11
Craftsman, Foreman	26	12	25	18	19	37	11	35	6	11
Other Manual, Service	27	13	21	13	25	34	13	31	7	15
Farmer, Farm Laborer	11	7	20	21	42	38	10	30	10	12
Rural	11	9	26	20	34	19	11	33	15	22
Nonmetro – Urban	24	15	29	18	13	31	14	35	7	13
Metro – 50,000-999,999	23	14	27	15	21	40	11	35	6	8
– 1,000,000 or Over	32	14	20	10	25	39	10	30	7	14
Northeast	29	10	18	12	32	43	10	23	9	15
North-Central	28	16	27	15	15	38	13	35	4	10
South	23	11	25	16	26	29	9	37	10	15
West	24	20	27	12	18	34	13	37	6	10
Household Income Under 5K	28	9	20	13	29	33	12	30	9	16
5-6.9K	27	15	19	12	27	37	11	32	7	13
7-9.9K	23	13	23	14	27	36	14	30	9	11
10-14.9K	26	16	24	15	19	34	10	38	6	12
15K Plus	25	14	32	14	16	40	8	36	7	9
White	26	13	26	15	20	35	11	35	8	11
Nonwhite	22	15	13	7	43	37	9	23	7	24
No Child in Household	26	12	23	13	25	34	10	33	8	15
Child Under 18	25	15	25	15	20	37	11	33	8	11
12-17	25	13	26	14	22	37	11	34	7	11
Own Home	25	12	26	17	21	34	10	36	8	12
Rent Home	27	17	21	8	26	39	13	27	8	13

APPENDIX TABLE F-1

1980-77

Which Do You Think is the Worst Tax – That is, the Least Fair?

(in percent)

	1. Federal Income Tax					3. State Sales Tax					5. Don't Know										
	2. State Income Tax					4. Local Property Tax															
	May 1980					May 1979					May 1978					May 1977					
	1.	2.	3.	4.	5.	1.	2.	3.	4.	5.	1.	2.	3.	4.	5.	1.	2.	3.	4.	5.	
Total Public	36	10	19	25	10	37	8	15	27	13	30	11	18	32	10	28	11	17	33	11	
17-29 Years of Age	37	10	22	24	7	42	7	16	25	9	29	10	19	32	10	29	10	18	35	9	
30-44	40	10	17	24	9	42	9	11	26	13	31	14	21	29	5	34	15	16	29	6	
45-59	39	12	18	22	9	36	12	15	27	9	35	11	16	32	9	32	11	14	33	10	
60 Years and Over	29	11	16	29	15	24	6	16	33	21	24	7	17	36	18	18	7	20	34	20	
Male																					
Total	38	11	19	24	8	39	9	14	26	12	31	13	17	32	8	28	11	18	36	7	
18-29 Years of Age	41	10	21	23	5	48	6	15	23	8	30	12	16	33	9	29	10	18	40	3	
30-44	37	10	19	21	13	38	9	11	29	13	32	15	19	29	4	32	16	15	33	4	
45-59	39	11	17	26	7	35	16	15	24	10	34	13	16	35	6	29	11	15	38	7	
60 Years and Over	32	12	18	29	9	30	4	15	31	20	26	11	19	33	12	21	9	23	31	16	
Female																					
Total	35	11	18	25	11	35	8	15	28	14	29	9	19	32	12	29	10	17	30	14	
18-29 Years of Age	34	10	24	24	8	37	8	17	26	11	27	8	22	32	11	28	9	19	30	14	
30-44	42	10	15	27	6	45	8	11	23	13	31	13	22	29	5	35	15	18	26	7	
45-59	38	12	20	19	11	38	8	16	30	9	36	9	17	29	11	34	10	14	28	14	
60 Years and Over	27	10	15	28	20	20	8	17	34	21	22	4	15	37	22	15	4	17	38	26	
Employed	38	11	19	26	6	47	7	14	22	9	32	8	22	31	8	31	10	19	30	10	
Housewife	37	11	17	25	10	31	10	16	30	13	30	9	14	35	13	29	13	17	27	13	
High School Grad or Less																					
Total	35	10	19	25	11	34	8	15	28	15	26	12	20	31	12	26	11	19	31	13	
Less Than Grad	30	10	17	27	16	27	8	17	28	20	19	10	21	33	16	23	11	20	29	17	
High School Grad	40	11	20	22	7	40	8	14	29	10	31	13	19	30	9	29	11	17	33	10	
College																					
Total	40	11	18	24	7	45	9	13	24	8	39	8	14	34	5	33	10	15	35	6	
Some	42	10	18	24	6	48	10	11	24	7	36	8	14	36	6	33	12	14	35	6	
Grad	37	12	18	24	9	41	9	17	23	10	43	9	14	32	5	34	8	16	36	7	
Executive, Prof, Manager	42	10	17	24	7	45	10	13	26	7	39	13	15	29	6	29	8	14	42	6	
White Collar	39	11	19	24	7	41	11	13	26	9	35	11	16	30	8	34	13	14	32	7	

APPENDIX TABLE F-2

1975-72

Which Do You Think is the Worst Tax—That is, the Least Fair?

(in percent)

	1. Federal Income Tax					2. State Income Tax					3. State Sales Tax					4. Local Property Tax					5. Don't Know				
	May 1975					April 1974					May 1973					March 1972									
	1.	2.	3.	4.	5.	1.	2.	3.	4.	5.	1.	2.	3.	4.	5.	1.	2.	3.	4.	5.					
Total Public	28	11	23	29	10	30	10	20	28	14	30	10	20	31	11	19	13	13	45	11					
Male	30	12	22	29	9	29	9	23	31	10	30	9	19	34	9	19	11	15	44	11					
Female	26	11	24	29	12	30	10	17	26	19	30	11	20	28	12	18	14	12	45	12					
18-29 Years of Age	33	12	25	26	5	31	8	21	29	13	31	12	21	28	9	22	13	15	41	9					
30-39	28	14	23	29	8	30	11	18	29	13	33	9	19	31	8	22	16	15	40	10					
40-49	29	12	19	33	9	35	10	21	28	7	29	11	19	32	11	19	12	12	46	11					
50-59	26	12	22	30	11	31	13	17	30	14	36	12	16	29	8	17	14	14	45	11					
60 Years and Over	22	9	25	29	20	24	8	21	26	23	21	7	22	34	17	13	9	10	51	17					
Less Than Grad	24	10	26	28	16	26	8	22	25	22	27	7	21	30	15	17	11	13	43	16					
High School Grad	29	12	20	32	9	34	12	16	30	11	34	12	19	29	8	21	14	12	46	8					
Some College	33	12	23	27	6	32	9	22	31	7	28	13	18	34	7	19	13	17	45	8					
Professional	29	13	19	30	9	33	14	21	27	10	29	11	20	35	5	13	16	17	48	9					
Managerial	35	11	20	31	5	37	10	16	29	12	37	11	16	31	5	25	12	16	41	6					
Clerical, Sales	28	12	22	31	7	33	8	16	32	11	32	15	15	30	8	23	13	13	42	9					
Craftsman, Foreman	27	13	21	31	10	34	12	19	26	9	34	12	14	32	9	21	15	15	41	9					
Other Manual, Service	31	13	26	27	6	26	10	19	31	15	32	10	24	27	10	20	13	11	43	14					
Farmer, Farm Laborer	22	4	36	22	16	27	4	27	11	31	27	9	14	27	23	16	13	5	51	16					

Executive, Prof, Manager	14	23	9	8	26	12	6	2	Professional	21	23	6	13	21	9	6	4
White Collar	18	15	12	12	19	12	9	3	Managerial	24	29	7	12	20	10	5	2
									Clerical, Sales	22	25	8	13	14	11	8	5
Blue Collar																	
Total	31	15	8	10	12	14	8	2	Craftsman, Foreman	21	23	9	16	10	12	7	5
Skilled	27	15	9	12	15	12	7	3	Other Manual, Service	29	18	6	12	10	13	15	2
Semi/Unskilled	34	15	6	8	10	15	10	2	Farmer, Farm Laborer	27	10	1	6	8	5	32	11
Retired	37	15	7	6	9	14	10	2									
Nielsen Markets																	
A	27	15	10	8	15	13	10	2									
B	27	18	7	10	16	14	5	3									
C	24	18	7	12	15	13	8	3									
D	32	13	8	10	14	12	10	1									
Household Income																	
Under 7K	40	12	3	9	7	12	15	2	Under 5K	32	16	4	11	8	11	17	7
7-9.9K*	30	12	9	8	18	12	9	2	5-6.9K	34	14	3	13	8	11	14	6
10-14.9K*	30	16	8	10	13	11	9	3	7-9.9K	30	19	7	11	11	12	9	4
15-24.9K	22	18	10	11	19	12	6	2	10-14.9K	22	25	8	14	13	11	8	3
25K Plus	16	19	11	9	21	17	5	2	15K Plus	19	28	7	11	18	13	6	4
Region																	
Northeast*	27	16	10	10	10	16	10	1	Northeast	24	21	6	14	10	16	11	3
North-Central*	22	20	12	8	15	12	8	3	North-Central	28	26	7	12	12	8	8	3
South*	33	15	5	9	15	11	9	3	South	27	17	6	9	12	11	16	8
West*	24	13	8	11	22	13	7	2	West	26	20	6	13	15	13	5	4
Rural*	30	17	5	11	13	15	8	1	Rural	25	18	4	13	8	6	23	9
Suburb	24	17	10	10	16	13	7	3									
City																	
Total	28	15	9	9	15	12	10	2	Nonmetro-Urban	25	22	5	16	12	12	8	5
One Family	27	17	9	7	18	11	8	3	Metro—50,000-99,999	24	22	7	11	11	12	10	6
Multifamily	28	12	8	11	12	14	13	2	—1,000,000 or Over	29	21	7	11	14	13	9	3
Race																	
White*	25	17	9	10	16	13	8	2	White	25	22	7	12	12	12	9	5
Nonwhite*	41	10	2	7	10	13	15	2	Nonwhite	37	12	2	12	12	8	24	3
No Child*	29	15	8	9	14	13	10	2	No Child in Household	28	20	5	10	11	13	12	5
With Children																	
Total*	24	18	9	10	18	13	6	2	Under 18	24	22	7	13	13	10	10	4
12-17*	22	17	9	11	19	12	8	2	12-17	24	26	6	11	13	10	11	4
6-11	24	19	8	10	17	14	7	1									
Under 6	26	17	9	10	15	12	8	3									
Own Home*	25	19	10	7	17	13	6	3	Own Home	25	24	8	10	13	13	8	5
Rent Home*	31	11	6	14	11	12	13	2	Rent Home	30	16	3	16	10	9	16	4

*Comparable category in 1974 survey.

APPENDIX TABLE H

March 1972

Here are Three Statements About Taxes. Which of the Statements Agrees Most With Your Own Thinking?

(in percent)

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.

	March 1972			
	1.	2.	3.	4.
Total Public	32	14	44	10
Male	35	17	40	8
Female	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 and Over	34	15	34	17
Less Than High School Grad	31	15	39	15
Grad	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
Rural	25	11	47	17
Nonmetro-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
Household Income Under 5K	32	15	39	14
5-6.9K	29	17	42	12
7-9.9K	29	14	47	10
10-14.9K	36	12	46	6
15K Plus	31	14	48	7
White	32	14	45	9
Nonwhite	26	17	38	19
No Child in Household	33	13	42	12
Child Under 18	30	14	47	9
12-17	30	13	46	11
Own Home	33	14	44	9
Rent Home	29	15	44	12

APPENDIX TABLE I

1979-76

**Many of Our Major Central Cities are Experiencing Financial Difficulty;
Would You Favor or Oppose Special Federal Aid for These Central Cities?**

(in percent)

	1. Favor			2. Oppose			3. No Opinion				March 1976*		
	May 1979			May 1978			May 1977*						
	1.	2.	3.	1.	2.	3.	1.	2.	3.		1.	2.	3.
Total Public	44	43	13	47	45	9	43	44	12	Total Public	48	40	12
18-29 Years of Age	55	33	12	58	33	9	55	36	9	18-29 Years of Age	56	35	9
30-44	42	47	11	48	46	6	41	48	10	30-39	48	42	10
45-59	44	45	10	37	56	8	39	48	13	40-49	46	45	9
60 Years and Over	34	48	18	40	48	12	33	48	18	50-59	46	41	13
										60 Years or Over	41	42	17
Male										Male	47	45	8
Total	43	47	10	45	47	8	45	47	8				
18-29 Years of Age	53	37	10	59	31	9	57	38	5				
30-44	42	51	7	44	54	2	43	52	4				
45-59	40	52	8	34	57	9	42	49	9				
60 Years and Over	33	53	14	36	52	12	33	52	15				
Female										Female	49	37	14
Total	46	39	16	48	43	9	42	42	16				
18-29 Years of Age	56	29	15	56	35	9	54	34	13				
30-44	43	43	14	51	40	9	40	45	15				
45-59	48	40	12	39	54	7	37	46	17				
60 Years and Over	34	44	22	43	45	12	33	44	23				
Employed	45	41	14	56	37	7	44	41	16				
Housewife	47	40	14	39	50	10	39	45	16				
High School Grad or Less													
Total	44	41	15	44	46	10	43	43	15				
Less Than Grad	42	38	20	44	42	14	42	39	19	Less Than Grad	46	37	17
High School Grad	46	44	11	45	49	6	43	47	10	High School Grad	49	41	10
College													
Total	45	46	8	53	42	5	45	47	8				
Some	44	47	9	55	39	6	46	44	10	Some College	49	45	6
Grad	47	46	7	48	48	3	44	52	4				
Executive, Prof, Manager	48	45	8	53	45	3	43	50	6	Professional	53	42	5
White Collar	47	40	13	47	46	7	43	47	10	Managerial	45	45	10

Blue Collar									Clerical, Sales	47	39	14	
Total	46	41	13	47	42	11	47	41	12	49	40	11	
Skilled	47	44	9	41	48	11	40	48	12	52	39	9	
Semi/Unskilled	45	39	16	53	37	11	53	35	13	29	45	26	
Retired	36	47	16	39	51	9	35	46	19				
Nielsen Markets													
A	54	33	13	57	35	8	48	40	12				
B	48	40	12	45	48	7	38	53	9				
C	32	44	13	39	52	9	42	48	10				
D	31	54	15	34	54	12	42	35	23				
Household Income													
Under 7K	42	37	22	51	36	13	45	35	19	Under 5K	46	38	16
7-9.9K	48	38	13	50	40	10	49	39	12	5-6.9K	52	36	12
10-14.9K	45	45	10	45	47	8	44	48	7	7-9.9K	49	37	14
15-24.9K	45	45	10	43	50	7	40	50	9	10-14.9K	48	43	9
25K Plus	45	47	8	45	51	3	37	58	5	15K Plus	48	44	8
Region													
Northeast	63	26	11	60	32	7	58	34	8	Northeast	70	22	8
North-Central	35	51	14	41	52	7	38	48	13	North-Central	43	47	10
South	43	43	14	43	46	11	38	47	15	South	39	46	15
West	38	51	11	45	47	9	41	47	11	West	44	44	12
Rural	34	54	12	38	50	12	38	52	9	Rural	33	55	12
Suburb	41	48	11	46	46	7	43	45	12	Old Suburb	46	42	12
City										New Suburb	41	48	11
Total	51	35	14	51	41	8	45	41	14	One Family	50	40	10
One Family	46	40	14	45	48	7	37	48	15	Multifamily	70	19	11
Multifamily	61	25	14	64	26	10	60	28	12	Apartment	72	20	8
Race													
White	43	46	11	43	49	8	41	47	11	White	47	43	10
Nonwhite	54	20	26	75	13	13	58	24	18	Nonwhite	60	19	21
No Child	44	43	13	46	46	9	42	45	13	No Children	46	42	12
With Children													
Total	45	43	12	48	44	8	44	44	12	Under 18	50	39	11
12-17	45	43	12	49	44	7	45	44	12	12-17	50	39	11
6-11	45	43	12	48	43	9	44	44	11				
Under 6	47	39	14	49	43	9	41	47	12				
Own Home	40	49	11	41	50	8	37	50	13	Own Home	44	45	11
Rent Home	53	29	18	61	30	9	56	33	11	Rent Home	56	31	13

*Surveys prior to 1977 had different subclassifications.

APPENDIX TABLE J

March 1972

A. Suppose the Federal Government Must Raise Taxes Substantially, Which of These do You Think Would be the Best Way to Do It? **B. Which Do You Think Would be the Next Best Way?**

(in percent)

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.

	March 1972 – A				March 1972 – B			
	1.	2.	3.	4.	1.	2.	3.	4.
Total Public	34	10	40	16	29	18	27	26
Male	34	12	40	14	30	19	28	23
Female	34	7	40	19	28	16	27	29
18-29 Years of Age	35	10	45	10	36	20	29	15
30-39	33	12	41	14	27	21	32	20
40-49	33	8	45	14	35	12	27	26
50-59	36	10	36	18	24	16	28	32
60 Years and Over	31	10	32	27	20	19	21	40
Less Than High School Grad	29	9	37	25	26	16	21	37
Grad	38	8	43	11	31	18	32	19
Some College	36	13	42	9	31	21	32	16
Professional	41	12	38	9	28	23	33	16
Managerial	36	9	39	16	27	19	28	26
Clerical, Sales	36	6	47	11	31	16	31	22
Craftsman, Foreman	33	9	44	14	31	15	29	25
Other Manual, Service	30	10	41	19	30	16	27	27
Farmer, Farm Laborer	34	12	37	17	38	18	20	24
Rural	31	5	39	25	33	11	25	31
Nonmetro-Urban	39	7	37	17	26	16	29	29
Metro – 50,000-999,999	36	10	42	12	30	20	29	21
– 1,000,000 or Over	31	11	40	18	28	18	26	28
Northeast	28	12	41	19	28	19	24	29
North-Central	36	11	39	14	29	20	29	22
South	33	8	38	21	27	16	25	32
West	40	7	44	9	32	16	34	18
Household Income Under 5K	30	9	37	24	26	17	22	35
5-6.9K	32	10	41	17	30	20	22	28
7-9.9K	32	9	40	19	26	18	26	30
10-14.9K	36	10	43	11	31	16	33	20
15K Plus	38	9	43	10	35	18	31	16
White	34	9	41	16	29	18	28	25
Nonwhite	28	11	38	23	23	13	26	38
No Child in Household	33	9	38	20	27	17	25	31
Child Under 18	35	10	42	13	31	18	30	21
12-17	34	9	42	15	31	17	29	23
Own Home	36	9	40	15	29	17	28	26
Rent Home	31	11	39	19	28	19	26	27

APPENDIX TABLE K

May 1977

**Some States Have Passed Laws Which Give Special Tax Breaks or Other Incentives
To Industries That Will Locate Facilities or Expand Present Operations in the State.
Do You Favor or Oppose This Policy?**

(in percent)

	1. Favor			2. Oppose			3. No Opinion				
	1.	2.	3.		1.	2.	3.		1.	2.	3.
Total Public	50	36	14	Total Public	50	36	14				
18-29 Years of Age	51	38	12	Nielsen Markets							
30-44	54	35	11	A	52	34	14				
45-59	51	36	13	B	49	39	12				
60 Years and Over	45	33	22	C	50	37	13				
Male				D	50	31	20				
Total	56	35	9	Household Income							
18-29 Years of Age	57	36	8	Under 7K	43	35	22				
30-44	61	34	5	7-9.9K	47	37	16				
45-59	57	37	7	10-14.9K	55	37	9				
60 Years and Over	49	36	15	15-24.9K	54	37	9				
Female				25K Plus	61	31	7				
Total	46	36	19	Region							
18-29	45	40	15	Northeast	57	30	13				
30-44	50	35	15	North-Central	48	38	13				
45-59	46	34	19	South	52	30	18				
60 Years and Over	40	30	29	West	42	49	9				
Employed	46	40	14	Rural	43	42	15				
Housewife	47	34	19	Suburb	53	33	13				
High School Grad or Less				City							
Total	46	38	16	Total	50	35	15				
Less Than Grad	44	36	20	One Family	49	37	14				
Grad	49	39	12	Multifamily	52	33	15				
College				Race							
Total	59	31	9	White	51	37	12				
Some	56	33	11	Nonwhite	47	29	25				
Grad	64	28	7	No Child	51	35	15				
Executive, Prof, Manager	64	30	6	With Children							
White Collar	52	39	9	Total	50	36	14				
Blue Collar				12-17	51	34	14				
Total	47	38	15	6-11	58	30	13				
Skilled	51	36	13	Under 6	47	40	13				
Semi/Unskilled	44	40	16	Own Home	49	38	14				
Retired	46	34	20	Rent Home	54	31	15				

APPENDIX TABLE L

MAY 1978

**Which of These Statements Comes Closest to Your View
About Government Power Today?**

(in percent)

- 1. Federal government has too much power.**
- 2. Federal government is using about the right amount of power for meeting today's needs.**
- 3. Federal government should use its powers more vigorously to promote the well being of all segments of the people.**
- 4. No Opinion.**

	1.	2.	3.	4.		1.	2.	3.	4.
Total Public	38	18	36	8	Total Public	38	18	36	8
18-29 Years of Age	32	20	42	6	Nielsen Markets				
30-44	44	17	35	4	A	33	19	41	6
45-59	43	17	33	7	B	36	20	35	8
60 Years and Over	33	18	33	16	C	45	14	32	8
Male					D	41	16	31	12
Total	38	19	37	6	Household Income				
18-29 Years of Age	34	21	39	6	Under 7K	27	16	42	15
30-44	46	15	38	1	7-9.9K	32	19	37	12
45-59	39	20	35	5	10-14.9K	39	20	34	7
60 Years and Over	35	19	33	13	15-24.9K	46	15	36	4
Female					25K Plus	46	21	31	2
Total	37	17	36	10	Region				
18-29 Years of Age	31	18	45	6	Northeast	27	17	47	9
30-44	42	18	33	7	North-Central	41	23	31	5
45-59	47	13	31	9	South	40	16	33	11
60 Years and Over	31	17	32	19	West	42	15	37	6
Employed	41	15	38	6	Rural	38	18	33	10
Housewife	37	17	34	12	Suburb	40	18	35	7
High School Grad or Less					City				
Total	34	17	38	10	Total	36	18	39	8
Less Than Grad	28	15	41	16	One Family	41	16	35	7
Grad	40	18	37	5	Multifamily	23	21	47	9
College					Race				
Total	46	20	31	3	White	39	17	36	7
Some	43	21	33	3	Nonwhite	24	23	36	16
Grad	51	18	28	4	No Child	36	18	35	11
Executive, Prof, Manager	48	20	30	2	With Children				
White Collar	42	17	35	6	Total	39	18	37	6
Blue Collar					12-17	44	15	36	5
Total	35	17	39	9	6-11	39	18	36	7
Skilled	38	15	41	6	Under 6	34	18	41	7
Semi/Unskilled	32	18	38	12	Own Home	41	18	33	8
Retired	31	20	37	12	Rent Home	29	18	44	9

APPENDIX TABLE M

MAY 1978

Which of These Three Statements About the Ability of State and Local Governments to Deal with Today's Problems Comes Closest to Your View?

(in percent)

1. State and local government is too fragmented and disorganized to be effective
2. State and local government does an adequate job in dealing with today's problems
3. State and local government should be given more authority because it is closest to the people
4. No Opinion

	1.	2.	3.	4.		1.	2.	3.	4.
Total Public	36	22	33	10	Total Public	36	22	33	10
18-29 Years of Age	37	24	31	8	Nielsen Markets				
30-44	40	21	33	6	A	38	22	31	9
45-59	36	20	36	8	B	38	20	32	10
60 Years and Over	30	20	33	17	C	32	23	35	10
					D	31	22	38	9
Male					Household Income				
Total	38	22	33	7	Under 7K	32	22	31	15
18-29 Years of Age	38	23	34	6	7-9.9K	31	23	28	17
30-44	48	23	25	4	10-14.9K	41	25	28	6
45-59	31	23	39	8	15-24.9K	34	20	41	5
60 Years and Over	33	20	36	11	25K Plus	45	19	33	4
Female					Region				
Total	34	21	33	12	Northeast	44	19	28	9
18-29 Years of Age	36	26	29	10	North-Central	36	21	36	7
30-44	32	19	40	8	South	30	22	34	14
45-59	41	18	33	8	West	35	26	32	7
60 Years and Over	27	21	31	22	Rural	35	24	30	11
Employed	40	23	31	6	Suburb	37	23	33	7
Housewife	30	19	36	15	City				
High School Grad or Less					Total	36	20	34	10
Total	34	22	33	11	One Family	34	21	36	9
Less Than Grad	29	22	32	18	Multifamily	40	17	30	13
Grad	39	23	34	5	Race				
College					White	37	21	34	8
Total	40	20	34	6	Nonwhite	28	30	23	19
Some	43	20	31	6	No Child	36	19	33	12
Grad	36	19	38	7	With Children				
Executive, Prof, Manager	37	22	35	6	Total	36	24	33	8
White Collar	40	21	33	6	12-17	37	22	35	6
Blue Collar					6-11	36	22	32	10
Total	34	23	33	11	Under 6	35	25	32	8
Skilled	36	23	34	7	Own Home	36	22	34	9
Semi/Unskilled	32	22	32	14	Rent Home	37	20	30	13
Retired	34	19	34	13					

APPENDIX TABLE N

May 1980

**Supposing the Budgets of Your State and Local Governments Have to be Curtailed,
Which One of These Parts of the Budget Would You Limit Most Severely?**

(in percent)

1. Public Safety (fire, police, criminal justice)
2. Public Schools (kindergarten-12th grade)
3. Tax-Supported Colleges and Universities
4. Aid to the Needy
5. Streets and Highways
6. Parks and Recreation
7. Don't Know

	May 1980								May 1980						
	1.	2.	3.	4.	5.	6.	7.		1.	2.	3.	4.	5.	6.	7.
Total Public	2	3	23	8	11	41	12	Nielsen Markets							
18-29 Years of Age	3	3	23	9	13	39	10	A	3	3	26	7	13	32	16
30-44	2	2	26	8	14	38	10	B	2	4	22	8	15	38	11
45-59	1	3	23	6	10	43	14	C	2	2	25	7	7	51	6
60 Years and Over	2	5	21	7	6	42	17	D	3	2	14	12	5	52	12
Male								Household Income							
Total	4	2	24	10	11	37	12	Under 7K	3	2	21	7	10	41	16
18-29 Years of Age	5	1	23	12	12	37	10	7-9.9K	3	4	19	6	9	41	18
30-44	3	2	27	11	15	34	8	10-14.9K	3	2	24	6	12	41	12
45-59	1	3	26	6	9	42	13	15-24.9K	2	5	26	8	10	37	12
60 Years and Over	5	4	20	10	5	38	18	25K Plus	1	2	23	10	15	44	5
Female								Region							
Total	1	3	23	6	12	43	12	Northeast	1	4	24	3	15	36	17
18-29 Years of Age	2	4	24	6	14	40	10	North-Central	2	2	22	9	10	44	11
30-44	1	1	25	6	14	41	12	South	3	3	19	11	7	45	12
45-59	2	2	20	6	11	45	14	West	4	2	32	6	16	31	9
60 Years and Over	1	5	21	5	8	45	15	Rural	2	2	21	11	7	49	8
Employed	1	4	25	6	15	40	9	Suburb	2	4	22	8	9	44	11
Housewife	1	3	19	6	10	50	11	City							
High School Grad or Less								Total	2	2	25	7	14	35	15
Total	2	3	25	6	11	40	13	One Family	2	2	25	7	14	37	13
Less Than Grad	3	2	21	4	10	44	16	Multifamily	4	3	23	6	14	32	18
Grad	2	4	27	8	12	36	11	Race							
College								White	2	3	24	8	10	41	12
Total	2	2	21	12	12	42	9	Nonwhite	4	3	15	4	21	36	17
Some	3	1	22	12	10	41	11	No Child	2	3	22	8	9	41	15
Grad	1	3	20	11	14	44	7	With Children							
Executive, Prof, Manager	1	2	20	13	18	37	9	Total	2	3	24	8	14	40	9
White Collar	1	4	23	9	10	43	10	12-17	1	2	23	9	13	43	9
Blue Collar								6-11	2	3	23	8	17	38	9
Total	4	2	25	7	12	38	12	Under 6	3	2	28	7	14	37	9
Skilled	3	2	27	10	9	39	10	Own Home	1	3	23	9	10	43	11
Semi/Unskilled	5	2	24	4	15	36	14	Rent Home	4	2	25	6	13	35	15
Retired	2	4	21	6	6	45	16								

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