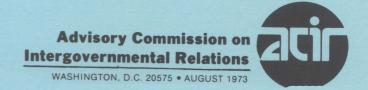
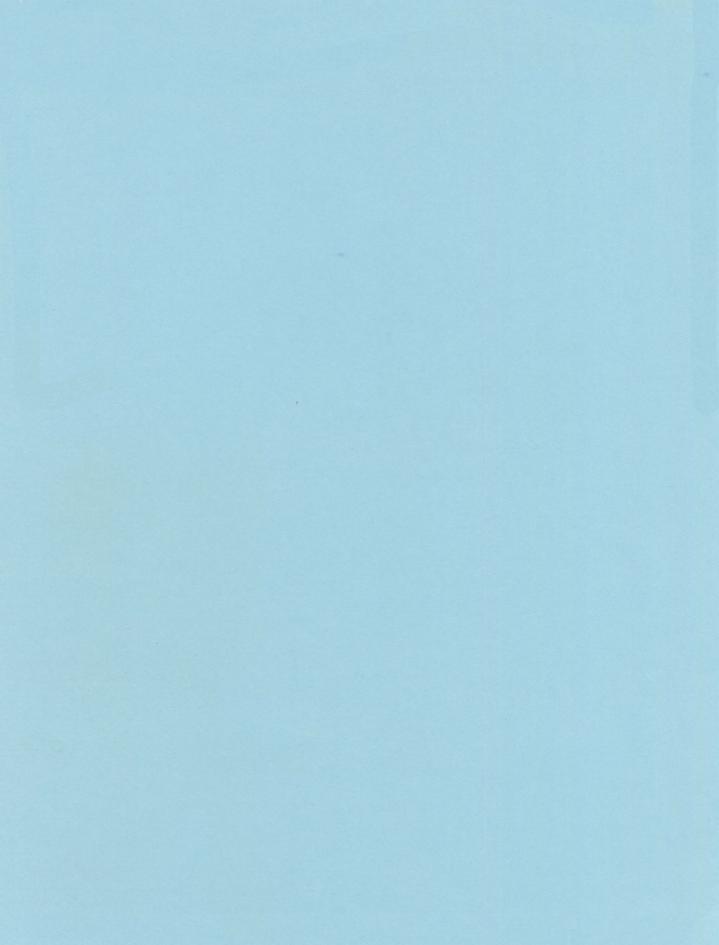
REVENUE SHARING AND TAXES

...a survey
of public attitude





Revenue
Sharing
and
Taxes:
A Survey of Public Attitude

ADVISORY COMMISSION INTERGOVERNMENTAL RELATIONS Washington, D. C. 20575 August 1973



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. To this end the Commission contracted with Opinion Research Corporation of Princetown, New Jersey to question the public about their preception of Federal aid policies and tax preferences.

This study was prepared by Will S. Myers and John Gambill of the Commission's Public Finance Staff under the direction of John Shannon, Assistant Director. All interpretations of the data are those of the Commission's staff.

Wm. R. MacDougall Executive Director

Revenue Sharing and Taxes: A Survey of Public Attitudes

INTRODUCTION

Three major findings emerged from an appraisal of public opinion on revenue sharing and taxes conducted in May of this year.

- 1. By a large margin, the American public approves the present Federal revenue sharing program. Yet, the public also believes that Federal dollars are more efficiently used when directed to specific purposes rather than given to State and local governments to spend as they think best.
- 2. People feel that the Federal government gives the taxpayer the most for his tax dollars. The "most-favored" position of the Federal government relative to State and local governments is slightly less pronounced than it was the year before when ACIR asked the same question in a similar poll.
- 3. The Federal personal income tax and the local property tax are virtually tied as the least fair tax. This is a major change in results from a year ago when the local property tax was declared the most unfair tax by a wide margin.

REVENUE SHARING

The revenue sharing program was strongly supported by public opinion. Specifically, the question and national response were:

In addition to providing certain monies to State and local governments for specific purposes, the National government has begun a new form of Federal aid called revenue sharing. Under this new program, State and local governments will receive \$5.5 billion this year to use as they think best. Do you favor or oppose this new revenue sharing form of Federal aid?

Percent of Total
U.S. Public
56
18
26

All categories of respondents exhibited this strong response in favor of revenue sharing. (See Table 1.)

FEDERAL DIRECTION VS. LOCAL DISCRETION

The research queried people about their attitude toward the principle of revenue sharing—the provision of Federal financial assistance to States and localities with no expenditure "strings" attached.

Specifically, the question and national response were:

When the Federal government gives funds to State and local governments, do you feel the money is used more efficiently when it is given out for specific purposes or when it is given out for the State and local governments to use as they think best?

	Percent of Total
	U.S. Public
For specific purposes	48
As they think best	30
No opinion	22

This preference for Federal "strings" over local discretion was exhibited by all categories of respondents. (See Table 2.)

More Americans feel that they receive more for their money from the Federal government than they do from State or local governments. Both last year and again in May of this year, the public was asked:

From which level of government do you feel you get the most for your money—Federal, State or local?

		of Total
	U.S. I	² ublic
	1973	1972
Federal	35	39
State	18	18
Local	25	26
Don't know	22	17

Most interestingly, while some diminution in public esteem for the Federal level did occur, this decline did not redound to the benefit of State and local governments—it merely increased the "Don't know" category. To put it in another way, a "bad press" for the Federal government does not appear to enhance the standing of State and local governments. (See Table 3.)

THE LEAST FAIR TAX

A remarkable shift appears to have occurred in public thinking about the "worst" tax. The research last year reported that the local property tax was by far the most unpopular of all the major revenue producers. This year it was almost a standoff between the Federal income tax and the local property tax when the respondents were asked to designate the "worst" tax. Also the State sales tax was mentioned more frequently as the worst tax in the current survey.

These findings emerged when the pollsters asked,

Which do you think is the worst tax-that is, the least fair?"

	Percent	
•	U.S. F	'ublic
	1973	1972
Federal income tax	30	19
State income tax	10	13
State sales tax	20	13

Local property tax	31	35
Don't know	11	11

This dramatic shift in public attitude may be more apparent than real. Last year the respondents were asked four tax preference questions before they were asked to respond to the "worst tax" question. (See Appendix A.) This year due both to the interest in federal revenue sharing and to budgetary constraints, the tax preference subject was limited to the "worst tax" question. Thus, the fact that this year the respondents were "hit cold" when asked their views on the "worst tax" may partially explain the significant differences on this issue in the results obtained by the 1972 and 1973 surveys. (See Table 4.)

To the extent that there has been an actual change in tax preferences, several factors may account for it. A year ago the property tax was being denounced by policy makers at all levels of government and judicial decisions had created the impression that the local property tax was ill-suited as a means of financing schools. At the time the second poll was taken the property tax was enjoying a somewhat better press. Moreover, in the course of the year, pressure on the local property tax has been reduced by the earmarking of Federal revenue sharing funds and state surpluses for new property tax relief programs.

DESCRIPTION OF POLL

This report is based on the findings of a personal interview research survey conducted among 2,023 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 May 12 through June 3, 1973, 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.

Appendix A THE 1972 POLL

The following seven questions were asked in a	State income tax 25
survey completed during the period March 15	State sales tax 46
through April 8, 1972. The figures at right indi-	State property tax 14
cate the response as a percent of total U.S. public.	Other 5
Copies of the detailed 1972 poll results and analy-	Don't know 10
sis, Public Opinion and Taxes, are available upon request to the Advisory Commission on Intergovernmental Relations.	4. Here is a list of the major types of taxes in the country today. Which do you think is
ernmental Relations.	fairest?
1. Suppose the Federal Government must	Federal income tax 36
raise taxes substantially, which of these do	State income tax 11
you think would be the best way to do it?	State sales tax 33
Collect a value-added tax (VAT),	Local property tax 7
a form of national sales tax on	Don't know 13
things other than food and similar necessities 34	5. Which do you think is the worst tax, that is, the least fair?
Raise individual income tax rates 10	Federal income tax 19
Raise money by reducing special	State income tax 13
tax treatment for capital gains and	State sales tax 13
cutting tax deduction allowances	Local property tax 45
for charitable contributions, State	6. From which level of government do you
and local taxes, medical expenses,	feel you get the most for your money-Fed-
etc. 40	eral, State or Local?
Don't know 16	
Don't Know	<u> </u>
2. Which do you think would be the next best	
way?	Local 26 Don't know 47
Collect a value-added tax (VAT),	Don't know 47
a form of national sales tax on	7. Here are three statements about taxes.
things other than food and simi-	Which of the statements agrees most with
lar necessities 29	your own thinking?
Raise individual income tax rates 18	The Federal Government should
Raise money by reducing special	start a value-added tax (a form of
tax treatment for capital gains and	national sales tax) and use the
cutting tax deduction allowances	money to help reduce local prop-
for charitable contributions, State	erty taxes 32
and local taxes, medical expenses,	The Federal Government should
etc. 27	not start a value-added tax (a form
Don't know 26	of national sales tax) but should
LORI CKROW 20	raise individual income taxes to
3. Suppose your State government must raise	help reduce local property taxes 14
taxes substantially, which of these do you	The Federal Government should
think would be the best way to do it-State	take neither of these actions to help
Chata and an Chata property	reduce local property taxes 44

tax?

Don't know

10

Table 1

In Addition to Providing Certain Monies to State and Local Governments for Specific Purposes, the National Government has Begun a New Form of Federal Aid Called Revenue Sharing. Under This New Program, State and Local Governments Will Receive \$5.5 Billion This Year to Use as They Think Best. Do You Favor or Oppose This New Revenue Sharing Form of Federal Aid

and the second s			Na
			No
	Favor	Oppose	Opinion
Total U.S. Public	56	18	26
Men	61	20	19
Women	50	17	33
18 – 29 Years of Age	59	17	24
30 – 39	60	19	21
40 – 49	59	20	21
SO 59	56	19	25
60 Years or Over	45	16	39
Less Than High School Complete	49	17	34
High School Complete	56	19	25
Some College	67	19	14
Professional	72	18	10
Managerial	59	22	19
Clerical, Sales	61	17	22
Craftsman, Foreman	57	17	26
Other Manual, Service	55	20	25
Farmer, Farm Laborer	40	18	42
Non-Metro — Rural	52	16	. 32
Urban	52	23	25
Metro 50,000 999,999	56	16	28
1,000,000 or Over	58	18	24.
Northeast	62	14	24
North Central	50	24	26
South	56	14	30
West	54	23	23
Under \$5,000 Family Income	44	14	42
\$5,000 \$6,999	59	15	26
\$7,000 \$9,999	54	20	- 26
\$10,000 \$14,9 99	62	20	18
\$15,000 or Over	62	21	17
White	58	18	24
Nonwhite	46	16	38
No Children in Household	53	18	29
With Children Under 18	59	18	23
With Teenagers 12—17	58	18	24
Own Home	56	19	25
Rent Home	[*] 55	16	29

Table 2

When the Federal Government Gives Funds to State and Local Governments, do You Feel the Money is Used More Efficiently When it is Given out for Specific Purposes or When it is Given out for the State and Local Gvernments to Use as They Think Best

1. For Specific Purposes

32

31

30

20

21

22

		As They Think Best No Opinion	
	1.	2.	3.
Total U.S. Public	48	30	22
Men	50	32	18
Women	46	29	25
18 – 29 Years of Age	53	28	19
30 ~ 39	46	36	18
40 49	54	29	. 17
50 59	43	35	22
60 Years or Over	43	26	31
Less Than High School Complete	44	26	30
High School Complete	52	30	18
Some College	50	39	11
Professional	50	39	11
Managerial	56	31	13
Clerical, Sales	45	. 35	20
Craftsman, Foreman	49	31	20
Other Manual, Service	51	28	21
Farmer, Farm Laborer	45	27	28
Non-Metro Rural	46	32	22
Urban	43	36	21
Metro - 50,000 - 999,999	45	33	22
1,000,000 or Over	53	25	22
Northeast	54	. 26	20
North Central	. 49	29	22
South	42	33	25
West	51	33	16
Under \$5,000 Family Income	39	27	34
\$5,000 \$6,999	47	31	22
\$7,000 \$9,999	50	27	23
\$10,000 - \$14,999	55 °	31	14
\$15,000 or Over	49	36	15
White	48	32	20
Nonwhite	51	. 19	30
No Children in Household	46	30	24
With Children Under 18	50	31	19
14/5-L. T	40	23	20

48

48

48

With Teenagers 12-17

Own Home

Rent Home

Table 3

From Which Level of Government do You Feel You Get the Most for Your Money — Federal, State, or Local

Men			 Federal State Local Don't Know May 1973 				1. Fede 2. State 3. Local 4. Don' March	t Know	
Men 37 20 26 17 43 17 28 24 Women 33 17 24 26 37 18 24 2 18. 29 Years of Age 38 21 23 18 40 23 24 1 30. 39 33 20 26 21 41 19 23 30 15 30 15 30 15 30 15 30 15 30 15 30 15 30 15 30 15 30 15 30 15 30 15 30 15 30 15 30 17 24 19 30 41 14 22 22 18 41 19 22 27 18 41 19 22 27 18 41 19 27 19 30 15 38 19 30 17 34 22 32 20 21<									4.
Women 33 17 24 26 37 18 24 26 37 18 24 26 37 18 24 26 37 18 24 27 18 29 Years of Age 38 21 23 18 40 23 24 1 19 23 31 30 39 33 20 26 21 41 19 23 31 50 59 31 17 31 21 35 16 32 50 59 31 17 31 21 35 16 32 50 60 Years or Over 37 14 19 30 41 14 22 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	fotal U.S. Public	35	18	25	22	39	18	26	17
18 - 29 Years of Age	Men								12
30 39 33 20 26 21 41 19 23 10 40 49 35 20 26 19 39 15 30 15 30 15 50 59 31 17 31 21 35 16 32 26 60 Years or Over 37 14 19 30 41 14 22 2 2 2 2 2 2 2 2 2 37 18 41 19 27 18 2 2 3 2 2 2 3 2 2 2 3 2 2 2 3 2 2 2 3 2 2 2 3 2 2 2 3 2 2 2 3 3 2 2 2 3 3 2 2 2 3 3 2 2 2 3 3 2 2 2 3 3 2 2 2 3 3 2 2 2 3 3 2 2 2 3 3 3 3 2 2 2 3	Women	33	17	24	26	37	18	24	21
40	18 29 Years of Age								13
50 59 31 17 31 21 35 16 32 60 Years or Over 37 14 19 30 41 14 22 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	30 - 39	33	20	26	21	41	19	23	17
60 Years or Over 37 14 19 30 41 14 22 2 Less Ihan High School Complete 35 20 27 18 41 19 27 18 Some College 34 21 30 15 38 19 30 27 18 41 19 27 19 Professional 30 22 37 11 43 19 25 44 19 30 17 34 22 32 22 37 11 43 19 25 44 18 26 26 21 41 18 26 26 21 41 18 26 26 21 41 18 26 26 27 18 22 32 41 15 25 26 27 19 37 20 29 21 24 33 20 26 22 34 11 15 25 25 44 15 23 28 20 29 40 14 27 27	40 - 49	35	20	26	19	39	15	30	16
Less Ihan High School Complete 37	50 59	31	17	31	21	35	16	32	17
High School Complete 35	60 Years or Over	37	14	19	30	41	14	22	23
High School Complete 35 20 27 18 41 19 27 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Less Than High School Complete	37	16	19	28	38	17	23	22
Some College 34 21 30 15 38 19 30 1 Professional 30 22 37 11 43 19 25 4 Managerial 34 19 30 17 34 22 32 1 Clerical, Sales 34 17 28 21 41 18 26 2 23 21 41 18 26 2 21 41 18 26 2 20 21 41 18 26 2 20 21 41 18 26 2 20 21 24 33 20 26 2 2 34 11 15 25 2 41 14 27 2 2 2 34 11 27 20 27 2 2 43 12 24 33 20 26 2 2 37 20 27 2 42 </td <td></td> <td>35</td> <td>20</td> <td>27</td> <td>18</td> <td>41</td> <td>19</td> <td>27</td> <td>13</td>		35	20	27	18	41	19	27	13
Managerial 34 19 30 17 34 22 32 10 10 17 34 22 32 10 10 17 34 22 32 10 10 17 34 22 32 10 10 18 18 26 10 17 28 21 41 18 26 10 17 28 21 41 18 26 10 17 28 21 41 18 26 10 18 26 10 18 27 19 37 21 26 10 18 27 19 37 21 26 10 18 27 19 37 21 26 10 18 27 19 37 21 26 10 18 27 19 37 21 26 10 18 27 18 22 23 41 15 25 18 18 27 20 27 18 22 23 41 15 25 18 18 27 20 27 18 28 20 29 40 14 27 18 27 18 28 18 37 20 27 18 28 18 37 20 27 18 28 18 37 20 27 18 28 28 20 29 18 18 37 20 27 18 28 28 28 20 29 18 20 29 18 20 29 18 20 29 18 20 29 18 20 29 18 20 29 18 20 29 18 20 29 18 20 29 18 20 29 18 20 29 18 20 29 18 20 29 18 20 29 18 20 29 18 20 29 18 20 29 18 20 20 29 18 20 29 18 20 20 29 18 20 20 29 18 20 20 29 18 20 20 20 20 20 20 20 20 20 20 20 20 20	••	34	21	30	15	38	19	30	13
Clerical, Sales 34 17 28 21 41 18 26 7 18 18 26 19 18 18 27 19 37 21 26 19 18 18 22 23 41 15 25 18 18 22 23 41 15 25 18 18 27 18 27 18 28 20 29 40 14 27 18 18 27 18 18 27 18 18 27 18 18 27 18 18 27 18 18 18 18 18 18 18 18 18 18 18 18 18	Professional	30	22	37	11	43	19	25	13
Clerical, Sales 34 17 28 21 41 18 26 27 Craftsman, Foreman 33 21 27 19 37 21 26 26 27 23 41 15 25 25 26 27 28 28 20 29 40 14 27 27 28 28 28 20 29 40 14 27 28 28 28 28 28 28 29 29 40 14 27 28 28 28 28 28 29 29 40 14 27 28 28 28 28 28 29 29 40 14 27 28 28 28 28 28 29 29 40 14 27 28 28 28 28 28 29 29 40 14 27 28 28 28 28 29 29 40 14 27 28 28 28 28 29 29 40 14 27 28 28 28 28 29 29 29 29 29 29 29 29 29 29 29 29 29	Managerial	34	19	30	17	34.	22	32	12
Craftsman, Foreman Other Manual, Service 37 18 22 23 41 15 25 Farmer, Farm Laborer 23 28 20 29 40 14 27 Non-Metro – Rural 35 20 21 24 33 20 26 27 Metro 50,000 – 999,999 34 18 26 22 37 20 29 40 14 27 Northeast Morth Central 37 18 22 23 44 15 23 27 Northeast North Central 37 16 26 21 38 21 29 40 41 15 27 Northeast North Central 37 16 26 27 Nouth 37 19 21 23 36 19 27 West 30 25 26 19 42 21 21 21 Under \$5,000 Family Income 37 37 37 38 38 20 29 40 37 20 29 37 20 29 37 20 29 37 20 29 37 20 29 37 20 29 37 20 29 37 20 29 37 20 29 37 20 29 37 20 29 37 20 29 37 20 29 37 38 21 24 38 21 29 38 38 21 29 38 38 21 29 38 38 21 29 38 38 21 29 38 38 20 38 38 30 25 26 32 42 38 38 39 37 39 39 37 39 39 39 30 30 30 30 30 30 30 30 30 30 30 30 30		34	17	28	21	41	. 18	26	15
Other Manual, Service 37 18 22 23 41 15 25 25 25 26 27 29 40 14 27 27 28 21 28 20 29 40 14 27 27 28 21 28 20 29 40 14 27 27 28 21 28 20 29 40 14 27 27 28 21 28 20 29 40 14 27 27 28 21 28 20 29 40 14 27 27 28 21 28 20 29 29 29 20 27 20 29 29 20 20 20 20 20 20 20 20 20 20 20 20 20		33	21	27	19	37	21	26	16
Farmer, Farm Laborer 23 28 20 29 40 14 27 Non-Metro Rural 35 20 21 24 33 20 26 27 Urban 35 19 28 18 37 20 27 Metro 50,000 999,999 34 18 26 22 37 20 29 1,000,000 or Over 37 18 23 22 44 15 23 2 Northeast 34 16 28 22 43 12 24 21 29 20 20 20 20 20 20 20 20 20 20 20 20 20		37	18	22	23	41	15	25	19
Urban 35 19 28 18 37 20 27 Metro - 50,000 - 999,999 34 18 26 22 37 20 29 1,000,000 or Over 37 18 23 22 44 15 23 Northeast 34 16 28 22 43 12 24 North Central 37 16 26 21 38 21 29 South 37 19 21 23 36 19 27 West 30 25 26 19 42 21 21 Under \$5,000 Family Income 37 15 26 32 42 18 19 27 \$5,000 \$6,999 38 20 18 24 48 17 19 35 18 23 24 37 19 29 35 18 23 24 37 19 29 35 18 23 24 37 19 29 36 10 29 29 3			28	20		40	14	27	19
Metro 50,000 – 999,999 34 18 26 22 37 20 29 1,000,000 or Over 37 18 23 22 44 15 23 North Central 34 16 28 22 43 12 24 2 North Central 37 16 26 21 38 21 29 3 South 37 19 21 23 36 19 27 36 39 27 36 19 27 36 19 27 37 30 25 26 19 42 21 21 21 21 21 21 21 21 21 22 21 21 21 21 22 21 21 21 21 21 22 21 21 21 23 36 19 27 19 38 19 26 32 42 18 19 26 36 39 39 37 15 26 32 42 18 19 27	Non-Metro Rural	35	20	21	24	33	20	26	21
1,000,000 or Over 37 18 23 22 44 15 23 2 Northeast 34 16 28 22 43 12 24 25 24 27 29 29 20 20 29 20 20 29 20 20 20 20 20 20 20 20 20 20 20 20 20	Urban	35	19	28	18	37	20	27	16
Northeast	Metro 50,000 – 999,999	34	18	26	22	37	20	29	14
North Central 37 16 26 21 38 21 29 50uth 37 19 21 23 36 19 27 50uth 37 19 21 23 36 19 27 50uth 30 25 26 19 42 21 21 51 50uth 55,000 Family Income 37 15 26 32 42 18 19 55,000 \$6,999 38 20 18 24 48 17 19 57,000 \$9,999 35 18 23 24 37 19 29 510,000 \$14,999 35 22 29 14 36 16 31 515,000 or Over 33 18 33 16 39 20 29 50 50uth 50,000 \$15,000 or Over 35 18 27 19 38 19 26 50 50uth 50,000 \$10,000 or Over 35 18 27 19 38 19 26 50 50uth 50,000 or Over 36 18 23 24 39 17 25 50 50uth 50,000 or Over 37 18 27 19 38 19 26 50 50uth 50,000 or Over 50 50 50 50 50 50 50 50 50 50 50 50 50	1,000,000 or Over	37	18	23	22	44	15	23	18
South West 37 19 21 23 36 19 27 27 27 28 20 19 42 21 21 21 21 22 22 21 21 21 21 22 22 21 21 21 22 22 29 14 36 16 31 22 29 14 36 16 31 33 18 33 16 39 20 29 29 White 35 19 27 19 38 19 26 20 20 29 20 29 20 29 20 29 20 29 20 29 20 29 20 29 20 29 20 29 20 29 20	Northeast	34	16	28	22	43	12	24	21
West 30 25 26 19 42 21 21 Under \$5,000 Family Income 37 15 26 32 42 18 19 \$5,000 \$6,999 38 20 18 24 48 17 19 \$7,000 \$9,999 35 18 23 24 37 19 29 \$10,000 \$14,999 35 22 29 14 36 16 31 \$15,000 or Over 33 18 33 16 39 20 29 White 35 19 27 19 38 19 26 Nonwhite 40 16 11 33 52 10 20 No Children in Household 35 18 23 24 39 17 25 With Children Under 18 35 19 26 20 40 19 26 With Teenagers 1217 35 18 25 22 38 18 28	North Central	37	16	26	21	38	21	29	12
Under \$5,000 Family Income 37	South	37	19	21	23	36	19	27	18
\$5,000 \$6,999	West	30	25	26	19	42	21	21	16
\$7,000 \$9,999	Under \$5,000 Family Income	37	15	26	32	42	18	19	21
\$10,000 \$14,999	\$5,000 \$6,999	38	20	18	24	48	17	19	16
\$15,000 or Over 33 18 33 16 39 20 29 4 White 35 19 27 19 38 19 26 7 Nonwhite 40 16 11 33 52 10 20 7 No Children in Household 35 18 23 24 39 17 25 7 With Children Under 18 35 19 26 20 40 19 26 7 With Teenagers 12—17 35 18 25 22 38 18 28 7 Own Home 34 17 28 21 38 18 28 7	\$7,000 \$9,999	35	18	23	24	37	19	29	15
White 35 19 27 19 38 19 26 26 Nonwhite 40 16 11 33 52 10 20 20 No Children in Household 35 18 23 24 39 17 25 With Children Under 18 35 19 26 20 40 19 26 With Teenagers 1217 35 18 25 22 38 18 28 Own Home 34 17 28 21 38 18 28 36	\$10,000 \$14,999	35	22	29	14	36	16	31	17
Nonwhite 40 16 11 33 52 10 20 20 No Children in Household 35 18 23 24 39 17 25 With Children Under 18 35 19 26 20 40 19 26 With Teenagers 1217 35 18 25 22 38 18 28 Own Home 34 17 28 21 38 18 28 34	\$15,000 or Over	33	18	33	16	39	20	29	12
No Children in Household 35 18 23 24 39 17 25 25 With Children Under 18 35 19 26 20 40 19 26 20 With Teenagers 1217 35 18 25 22 38 18 28 28 Own Home 34 17 28 21 38 18 28 32			19	27	19	38	19	26	17
With Children Under 18 35 19 26 20 40 19 26 With Teenagers 12-17 35 18 25 22 38 18 28 Own Home 34 17 28 21 38 18 28	Nonwhite	40	16	11	33	52	10	20	18
With Teenagers 12-17 35 18 25 22 38 18 28 Own Home 34 17 28 21 38 18 28 1			18			39	17	25	19
Own Home 34 17 28 21 38 18 28 1		35	19			40	19	26	15
	With Teenagers 12 17	35	18	25	22	38	18	28	16
19 - 11									16
Rent Home 36 22 19 23 43 19 20 1	Rent Home	36	22	19	23	43	19	20	18

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

Tax -- That is, the Least Fair

Table 4

Total U.S. Public 30 10 20 31 11 19 13 13 13 45 1 Men 30 9 19 34 9 19 11 15 44 1 Women 30 11 20 28 12 18 14 12 45 1. 18 - 29 Years of Age 31 12 21 28 9 22 13 15 41 24 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		1. Federal Income Tax 2. State Income Tax 3. State Sales Tax 4. Local Property Tax 5. Don't Know May 1973				ine d	2. State 3. State 4. Local 5. Don'	ral Income Income T Sales Tax I Property 't Know Jarch 1972	Tax		
Men 30 9 19 34 9 19 11 15 44 1 Women 30 11 20 28 12 18 14 12 45 11 18 - 29 Years of Age 31 12 21 28 9 22 13 15 41 15 43 11 18 - 29 Years of Age 31 12 21 28 9 22 16 15 40 11 49 - 49 29 11 19 32 11 19 12 12 46 11 50 - 59 36 12 16 29 8 17 14 14 45 17 60 Years or Over 21 7 22 34 17 13 9 10 51 12 Less Than High School Complete 27 7 21 30 15 17 11 13 43 16 High School Complete 34 12 19 29 8 21 14 12 46 50 50 50 50 50 50 50 50 50 50 50 50 50	madue e bb										5.
Women 30 11 20 28 12 18 14 12 45 1, 18 - 29 Years of Age 31 12 21 28 9 22 13 15 41 15 40 11 18 - 29 Years of Age 31 12 21 28 9 22 13 15 41 15 40 11 18 - 29 49 29 11 19 32 11 19 12 12 46 17 50 - 59 36 12 16 29 8 17 14 14 45 17 60 Years or Over 21 7 22 34 17 13 9 10 51 17 11 13 43 11 15 18 18 18 18 18 18 18 18 18 18 18 18 18	Total U.S. Public	30	10	20	31	11	19	13	13	45	11
18 – 29 Years of Age 31 12 21 28 9 22 13 15 41 4 44 1 15 50.000 5 74.999 36 12 10 16 35 6 19 10 10 10 10 10 10 10 10 10 10 10 10 10											11
30 – 39 33 9 19 31 8 22 16 15 40 16 49 – 49 29 11 19 32 11 19 12 12 46 17 50 – 59 36 12 16 29 8 17 14 14 44 45 17 18 18 18 12 19 19 12 12 46 17 50 Years or Over 21 7 22 34 17 13 9 10 51 13 14 15 10 Years or Over 21 7 22 34 17 13 9 10 51 13 15 17 11 13 43 16 16 Years or Over 21 1 2 23 34 17 13 9 10 51 13 15 17 11 13 14 35 16 Years or Over 21 1 2 20 35 12 14 12 46 6 16 Years or Over 28 13 18 34 7 19 13 17 45 18 18 18 18 19 19 19 13 17 45 18 18 18 19 19 19 19 19 19 19 19 19 19 19 19 19	Women	30	11	20	28	12	18	14	12	45	12
49 - 49										41	9
50 – 59 36 12 16 29 8 17 14 14 45 17 60 Years or Over 21 7 22 34 17 13 9 10 51 12 Less Than High School Complete 27 7 21 30 15 17 11 13 43 16 High School Complete 34 12 19 29 8 21 14 12 46 6 6 50 Some College 28 13 18 34 7 19 13 17 45 Professional 29 11 20 35 5 13 16 17 48 Managerial 37 11 16 31 5 25 12 16 41 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6				19		8		16	15	40	10
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(MAY 1973)

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The Advisory Commission on Intergovernmental Relations (ACIR) was created by Congress in 1959 to monitor the operation of the American federal

system and to recommend improvements. ACIR is a permanent national bipartisan body representing the executive and legislative branches of Federal, State and local government and the public.

Of the 26 Commission members, nine represent the Federal government, 14 represent State and local governments and three represent the general public. Twenty members are appointed by the President. He names three private citizens and three Federal executive officials directly and selects four governors, three State legislators, four mayors and three elected county officials from slates nominated, respectively, by the National Governors' Conference, the Council of State Governments, the National League of Cities/U.S. Conference of Mayors, and the National Association of Counties. The other six are Members of Congress three Senators appointed by the President of the Senate and three Representatives appointed by the Speaker of the House. Commission members serve two-year terms and may be reappointed. The Commission names an Executive Director who heads the small professional staff.

After selecting specific intergovernmental issues for investigation, ACIR follows a multi-step procedure that assures review and comment by representatives of all points of view, all affected levels of government, technical experts and interested groups. The Commission then debates each issue and formulates its policy positions. Commission findings and recommendations are published and draft bills and executive orders are developed to assist in implementing ACIR policies.

