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A SELECTED BIBLIOGRAPHY ON LOCAL SALES TAXES

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by

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Assuming that the people of any given society deem it fit and proper to create a governing body (be it local or more removed), give it certain powers and responsibilities, and expect it to perform with some degree of efficiency without going into competition with private enterprise, then somewhere along the line that government is going to have to impose taxes.

Taxes must be skimmed from the wealth of society at some point, be it (1) investment of wealth (property, inventory, capital gains); (2) the dispersement of wealth (payroll, estate, income); or (3) expenditure of wealth (sales, use). This author has discussed property taxation and municipal income taxation in preceding bibliographies. The focus of this compilation is the municipally-imposed sales tax.

Alternatively called the retail sales tax, the sales tax is a percentage applied against the retail price of an item to produce a sale price. It is regressive in nature (like the property tax), in that low-income people must pay a higher proportion of their income in sales taxes than high-income consumers. Where municipal corporations (cities, counties, school districts) do levy such a tax, it is generally in accordance with state laws authorizing such a local levy. Municipalities are usually limited to levying between 1/2% and 2% on what would otherwise be the

price of an item, and will most often be superimposed over a state sales tax. State laws also will establish credits on certain items for non-residents (if any), exemptions, administrative procedures, and application against other taxes.

Legal citations in this bibliography are presented in the usual manner: name first, volume number second, Reporter name third, and the case's beginning page number last. Cases listed herein cover exemptions, application, and constitutionality of certain municipal sales taxes.

A far larger number of cities have established and levied a municipal sales tax than have levied, say, municipal income taxes. Since for many cities sales tax income constitutes a large part of the resources available for annual operation, the sales tax is deserving of further study by the student of municipal-urban government finances.

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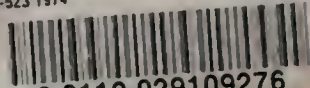
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