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ANSWERS

BY AMERICAN PROFESSORS OF PUBLIC FINANCE TO QUESTIONNAIRE ON TAXATION WITH SPECIAL REFERENCE TO THE RELATIONSHIPS OF THE FEDERAL TAX SYSTEM ON THE ONE HAND AND OF THE STATE-AND-LOCAL ON THE OTHER.

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(Report as of January 1, 1936)

The question in each column was whether the respondent favored the indicated situation. In this tabulation Y (= Yes) or N (= No) has been entered where it was the only reply and also where the respondent added some discussion but making it plain that his general position was either Y or N. The *, meaning too many doubts and qualifications for an answer of either Yes or No, has been entered where it was the respondent's sole reply and also where there was given some discussion which made it apparent that Yes or No was not the predominant attitude of the respondent. The limitations of this questionnaire method necessitate that every Y and N be taken as the general position of the respondent and not his position under all circumstances. In fact there are doubtless frequently many exceptions to his general attitude. Every one of the collaborating professors will probably recognize these limitations and it is hoped this statement will make the matter completely clear to every one else. Useful as this final printed table is, it can, nevertheless, be seriously abused by anyone who does not appreciate this situation. And one of the worst abuses would be the citing or imputing of inconsistencies in the replies of any given individual while assuming that the Y's and N's are complete answers, whereas if space permitted the complete answers would show the respondent was entirely consistent with himself throughout. And in every case the reader should understand that the replies reflect the attitude of the individual professor and he must not assume that they reflect the attitude of the college.

Interesting and important as are the replies of each professor considered by themselves, the primary usefulness of the table, however, is the general picture which it presents. It probably is the first time in history that anybody has been able to get a definite and approximately accurate idea of what prevailing American tax opinion really is. The table shows clearly various matters about which there is a great preponderance of opinion, various matters about which there is very divided opinion, and it indicates many matters where it is difficult to formulate unambiguous questions. But it should be realized that all of the matters inquired about are to be decided by our law makers one way or the other.

It is believed that the respondents themselves prefer to have the table briefer and more condensed because of the omission of the numerous qualifications which many of them added. The table is sufficiently unwieldy as it is but it would have been much more unwieldy if it had included such supplementary addenda. If a majority or a considerable percentage of the professors desire to have this tabulation an annual matter, an inquiry can be included with the view to finding out whether they prefer to have the final table elaborated to include the various qualifications or whether they prefer to have the table condensed by excluding them, and future tabulations can be governed accordingly. If this is to become an annual matter every effort possible will be made to make it as significant as possible. And any proposed revisions of the inquiries or of any individual inquiry will be welcome.

It is desirable to include here the letter of invitation to collaborate which was sent to the university presidents.

Dear Mr. President:

It is earnestly hoped that the matter submitted herewith will impress you as being of sufficient importance to deserve your effective cooperation.

A long and varied experience in the public service convinces me that the policies of governing officials in America have been influenced too little by the best technical and scientific thought and experience of those who really know the most about many of our difficult governmental problems. Also, it is believed that, without hope of gain, a very great amount of the highest grade of scientific work is being carried on in America because of a desire to do something in the interest of the public.

Entertaining these views, I am anxious, as President of the New York Tax Commission and as Chairman of the Federal-State Planning Committee of the Tax Revision Council of the American Legislators Association, to obtain a comprehensive picture of matured, responsible and independent tax opinion. Such an authoritative word picture or summary will be a powerful influence in molding official opinion. In addition to being useful to our Commission and the work of the committee to which I have alluded, it will profoundly impress those who formulate governmental fiscal policies, materially assist those who are trying to develop plans for coordinating and integrating federal and state tax systems and exercise a powerful influence on the thinking of students in the field of public finance whether within or without the public service.

For this and other reasons, I respectfully urge that you request the senior professor (emeritus or active) in public finance in your institution, to answer as many of the questions here listed as he is able conscientiously to do. If the senior professor is not available to undertake this assignment, will you not ask the ranking professor who is available to enter the replies. The objective is to obtain the considered opinions of 200 professors, one from each of the 200 larger institutions of higher learning in the United States, plus the opinions of a selected group of recognized authorities from other walks of life. It is believed that such a representative response will produce the effect of a weighted average. Obviously, the more eminent the authority and the greater the number of men who have accepted his views the larger will be the percentage of persons entertaining those opinions. Let me stress the point that if the results of this effort are to be accepted as a correct reflection of mature American opinion, it will be necessary to secure a large number of replies. The final table which will be printed and distributed widely will contain the name of each respondent, his replies and the total answers in the affirmative and in the negative.

It will be observed that the design is to make (a) each inquiry as simple but as comprehensive as possible; (b) each question capable of being answered with a categorical "yes" or "no"; and (c) the questions impartial, colorless, and devoid of any attempt to commit one in favor of a given answer. If a respondent is in doubt or feels that he should materially qualify a "yes" or "no" answer in order truly to reflect his opinion, he is asked to enter a star (*) indicating that fact.

That no one need feel he is volunteering his efforts in a project for which someone else is receiving pay, let me add that no funds are available with which to pay a special staff and that for the aggregation of the answers I shall rely upon those who are already receiving salaries in connection with their professional and research work.

If responses to this questionnaire come up to expectations I am confident that governments in this country in the future will seek in a similar way to ascertain the consensus of opinion of those most competent to express opinions about many of our difficult governmental problems.

As it is now planned to have a meeting of the federal-state planning committee in September or early October, will you not let me know saying whether it will be possible to comply with this request and, if so, about when we may expect the filled-in questionnaire.

Yours sincerely,

MARK GRAVES,

Commissioner.

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	Total Yes	Total No	Total *	Agri. & Mech. Col. of Texas, L. P. Gabbard; Alabama, Univ. of, P. E. Alyea; Alfred Univ., B. B. Crandall	Antioch Col., V. O. Watts; Arizona, Univ. of, W. Roberts; Arkansas, Univ. of, C. C. Fichtner	Baker Univ., H. W. Grest; Battle Creek Col., B. Birkbeck; Baylor Univ., A. S. Lang	Birmingham-Southern Col., E. O. Hawk; Boston Univ., C. P. Huse; Bradley Polytechnic Inst., L. G. Tillotson	Brigham Young Univ., E. Miller; Brown Univ., H. E. Miller; Buffalo, Univ. of, R. C. Epstein	California, Univ. of, C. C. Plehn; Calif. at Los Angeles, Univ. of, M. M. Stockwell; Capital Univ., D. M. Shooling	Carleton Col., J. S. Robinson; Carson-Newman Col., J. T. Warren; Case School of Applied Science, F. T. Carlton	Catholic Univ. of America, G. K. McCabe; Chattanooga, Univ. of, F. W. Prescott; Cincinnati, Univ. of, J. R. Blough	Citadel, The, M. T. Lewis, F. C. Tibbetts; Clark Univ., J. L. Maxwell; Clarkson Col. of Technology, D. D. Kennedy	Clemson Agri. Col., B. O. Williams; Colgate Univ., R. L. Mott; Col. State Col. Agri. & Mech. Arts, L. A. Moorhouse	Colorado, Univ. of, D. C. Sowers; Columbia Univ., R. M. Haig; Connecticut State Col., G. B. Clarke	Cornell Univ., M. S. Kendrick; Creighton Univ., C. S. Miller; Dartmouth Col., R. V. Leffler	Detroit Inst. of Technology, G. P. Becker; Drexel Inst., Department of Economics; Duke Univ., B. U. Ratchford	Duquesne Univ., A. B. Wright; Florida, Univ. of, C. W. Macy; Fordham Univ., M. R. Bryan	Furman Univ., A. G. Griffin; George Peabody Col. for Teachers, O. C. Ault; Georgia, Univ. of, [illegible]	Hardin-Simmons Univ., W. D. Rich; Illinois, Univ. of, M. H. Hunter	Iowa State Col. of Agri. & Mech. Arts, W. Wright; Kansas State Col. Agri. and Appl. Sci., W. E. Grimes and Howe; Kansas, Univ. of, J. P. Jensen	Kentucky, Univ. of, J. W. Martin; Lafayette Col., E. R. Reel; Lehigh Univ., W. L. Bishop	Long Island Univ., W. M. Hudson; Louisiana State Univ., T. N. Farris; Louisville, Univ. of, T. F. Haywood	Loyola Univ.—Chicago, P. T. Swanish; Maine, Univ. of, J. H. Ashworth; Marquette Univ., J. F. Pyle	Maryland, Univ. of, W. H. Brown & S. M. Wedeberg; Mass. State Col., Rezman, Gamble, Larcom, A. E. Cance; Mercer Univ., W. E. Fort, Jr.	Miami Univ., E. S. Todd; Michigan, Univ. of, E. B. Stason; Mississippi State Col., C. A. W. German	Mississippi, Univ. of, J. W. Bell; Montana State Col., R. R. Renne; Montana State Univ., H. K. Snell	Mount Holyoke Col., A. Comstock; Mount Union College, R. B. Tower; Municipal Univ. of Wichita, F. A. Neff	Nebraska, Univ. of, G. O. Virtue; New Hampshire, Univ. of, H. W. Smith; New Mexico, Univ. of, V. G. Sorrell	New York Univ., P. Studenski; Niagara Univ., F. J. Keenan; North Carolina, Univ. of, D. D. Carroll	North Dakota, Univ. of, E. T. Towne; Northeastern Univ., J. E. Jackson; Northwestern Univ., P. Haensel	Notre Dame, Univ. of, L. H. Eells; Ohio Northern Univ., Dept. Economics; Ohio Univ., A. H. Armbruster	Oklahoma Agri. and Mech. Col., F. E. Jewett; Oklahoma Col. for Women, A. T. Flint; Oregon State Agri. Col., W. H. Dreesen	Oregon, Univ. of, J. H. Gilbert; Pennsylvania State Col., W. E. Butt, P. H. Wueller; Pennsylvania, Univ. of, E. M. Patterson	Pittsburgh, Univ. of, M. K. McKay; Polytechnic Inst. of Brooklyn, J. I. Knudson; Purdue Univ., C. L. Hayerdahl	Rensselaer Polytechnic Inst., W. O. Hotchkiss, W. F. Spafford; Richmond, Univ. of, H. P. Thomas; Rochester, Univ. of, D. W. Gilbert	St. Lawrence Univ., O. Neuwejaar; Simmons Col., M. Friedberg; South Carolina, Univ. of, S. M. Derrick	Southern California, Univ. of, O. J. Marston; Stanford Univ., E. D. Fagan; State Col. Agri. & Eng. of N. C., E. M. Bernstein	State College of Washington, R. B. Heflebower; Susquehanna Univ., G. N. Wood; Syracuse Univ., H. W. Peck, C. W. Flint	Temple Univ., W. B. Graves; Texas, Univ. of, E. T. Miller; Toledo, Univ. of, G. L. Leffler	Tulsa, Univ. of, A. M. Paxson; Union Col., W. W. Bennett; Utah, Univ. of, T. A. Beal	Vanderbilt Univ., R. A. Campbell; Vassar Col., M. Newcomer; Virginia Polytechnic Inst., B. O. Miller	Virginia, Univ. of, T. R. Snavely; Washington Univ., O. Bennett; Washington, Univ. of, J. K. Hall	Western Maryland Col., E. K. Schempp; Western Reserve Univ., C. C. Arbuthnot; Willamette Univ., C. W. Jones	Wisconsin, Univ. of, H. M. Groves; Wittenberg Col., C. Van Riper; Worcester Polytechnic Inst., R. Earle	Wyoming, Univ. of, Chairman, Pol. Sci.; Xavier Univ., W. B. Chancellor; Yale Univ., F. R. Fairchild	Yankton Col., R. W. Feyerherm
TARIFF.— In general, high protective tariff on agricultural products	7	109	11	NNN	NNN	N *N	NNN	NNN	YNY	NN *	NN *	NNN	N * *	N *N	NYN	NNN	NNN	NNN	NN	NNN	NNN	NNN	NN *	NNN	NNN	NNN	NNN	NNN	NYN	NN *	NNN	NNN	NNN	NNN	NNN	NNN	NNN	NYN	NNN	NN *	NNN	NNN	NNN	*NY	YNN	*
Ditto, manufactured products	5	110	12	NN *	NNN	NNN	NNN	NNN	YNY	NN *	NN *	NNN	N * *	N *N	N *N	NNN	NNN	NNN	NN	NNN	NNN	NNN	NN *	NNN	NNN	NNN	NNN	NNN	NYN	NN *	*NN	NNN	NNN	NNN	NNN	NNN	NNN	NNN	NNN	NN *	NNN	NNN	NNN	*NY	YNN	N
Tariff to equalize difference in cost of production at home and abroad	20	96	11	NNN	NNN	*YN	NNN	NNN	NNN	NNN	NYN	NNN	N *N	* *N	NYN	*NN	YNY	NNN	NN	NNN	NNN	NNN	*NY	NNN	NYY	NYY	NNY	NNN	N *Y	NN *	N *N	*NN	NNN	NYN	YNN	NNN	YNN	NNN	NNY	NNY	NNN	NYN	NN *	NNY	NYN	N
In general, tariff for revenue only	69	41	17	NYY	Y *Y	YYY	YYY	Y *Y	NYN	Y *N	YN *	NY *	N *Y	* *N	NNY	YYY	NYN	NY *	NY	Y *N	Y *N	YYY	YY *	YNY	YNY	YNN	YYN	NYY	N *N	YYN	*NN	NY *	Y *Y	YNN	YYY	YYY	NNN	NNN	YNN	YYN	YYY	YYY	YYY	Y *Y	NNY	Y
In general, free trade with only incidental tariffs	62	46	19	YYN	Y *Y	NNY	* *Y	Y * *	NYN	Y *N	YN *	YYN	Y *N	YYY	YNN	YNY	NYY	Y *Y	YY	Y *Y	NYY	NYY	YY *	YYY	YNY	*NN	Y *N	YN *	*NN	YNN	NNY	NY *	*YN	NYY	N *Y	NNY	YYY	YNY	NYN	NYN	NNN	YYY	YYY	*NN	NNY	N
If Constitution were changed, various export duties by U. S	16	96	15	N *N	YYN	NNN	NNN	NNN	NNN	NNN	NNN	NYN	N *N	* *N	NYN	NNN	YN *	N * *	NY	NNY	N *N	NNN	NNN	NYN	NNN	* *N	NNN	NYN	N *N	NNN	NYN	NYN	YNN	NNY	N *N	NN *	NNN	NYN	NNN	NNN	NNN	NYN	NN *	NNN	YNN	*
PROPERTY TAXATION.— Retention of property tax as major source of local revenue	97	26	4	YYY	YYY	YNY	NYY	YYN	YYN	Y *Y	NYY	YYN	NYY	YYY	*NY	YYY	NYY	*YY	Y *	NYY	YYY	YNY	YYY	YYN	YYN	YYY	YYN	YYY	YYY	NYN	NYY	YNY	YYY	YYY	YYY	NYY	YYY	YNY	YYY	NYY	YYY	YNY	NYY	YNY	NNY	Y
Should general property tax include intangibles	15	111	1	YNN	NNN	NYN	NNY	NNN	NNN	NNN	NNN	NNN	YNN	NNN	N *Y	NNN	YNY	NNN	NN	NNN	YNN	NNN	NNN	NNY	NNN	YNN	NNN	NNN	NYN	NNN	NYN	NYN	NNN	NNN	NNN	NNN	NNN	NNN	NNN	NNN	NNY	NNN	NNN	NNN	NNN	Y
Should it include tangible personalty	43	74	10	YNN	NYN	Y *N	NYY	NNN	N *N	NYN	NNN	NNN	YNY	N * *	NYY	NNN	NYY	NY *	YN	NYN	YNN	NNY	NN *	NNN	NYN	YYN	YNN	YNY	N *Y	YNN	NYN	*YY	YNN	YYN	NYN	NNN	NN *	YNN	NNN	NNY	NNY	NNY	NYY	YNY	YN *	Y
Should it be restricted to realty	67	51	9	NYY	YNY	NNY	YNN	YYY	Y *Y	YNY	YNY	YYY	NYN	Y * *	YNN	NNY	NN *	YN *	NY	YNY	NYY	YYN	Y * *	YYN	YNY	NNY	NYY	NYN	YNN	NYY	YNY	NNN	NYY	NNY	YNY	YYY	YY *	NYY	YYY	NYY	YYN	YYN	YNN	NYN	NN *	N
Should improvements be taxed at a lower rate than land	70	41	16	*YY	Y *Y	YYY	YNN	*YN	NYN	YNY	NNY	NYN	NNY	* *Y	NYN	NNY	YYY	NY *	YN	*YY	*YY	YNN	YN *	Y * *	NNY	NYY	YYY	NYY	Y *Y	YYN	NYN	NY *	NYY	*NY	NYY	YYY	YY *	NN *	YYN	NNN	YYY	YYY	YNY	YYY	YYN	Y
Special tax on unearned increment of land values	63	44	20	NYN	Y *Y	NYY	YNN	YYY	NYY	*YN	NYY	N * *	YNN	YYN	*YN	NNY	YY *	N *Y	NY	*NY	YNY	YNY	NN *	NN *	NNY	N *Y	YYY	Y * *	Y *Y	YYY	N * *	*YN	NYY	*NY	YYY	YYN	YYY	NYN	YNN	YNN	NYY	*YY	YNY	YYN	YNN	*
Tax classification of tangible personalty	67	41	19	YYN	*Y *	Y *Y	YYY	YYN	NYY	*YN	YYY	NYN	YNY	N *Y	YYY	NNN	YY *	YY *	YN	NYN	NNN	YNY	Y *Y	YNY	NYY	NYY	YYY	N * *	N *N	YYN	NYN	*Y *	N * *	N *N	YYY	NNY	YYY	YNN	NYN	N *N	YNY	YYY	NYY	YYY	NN *	Y
Classified property tax for intangibles	55	57	15	YYN	YN *	YYN	YYY	YYN	NYY	NYN	YYN	NYN	YNN	NNN	NYY	NNN	YN *	YY *	NN	NYN	YNN	NNN	*Y *	NNN	NNY	YNN	NYY	YY *	N *Y	YYN	NYN	*Y *	YY *	Y *Y	YNY	NNY	YYY	NNN	NYN	N *Y	NNY	YYN	*N *	NYY	*NN	Y
Classified property tax for real estate	76	39	12	YNY	NYY	YYY	YNY	NY *	NYY	YYY	YY *	YNN	YNY	NNY	YYY	NNY	YY *	Y * *	YN	YYY	NYY	YNY	YNY	YNY	YNY	*YY	YYN	NYY	Y *N	YYN	YYN	NYN	*NY	N *Y	YYY	YN *	YYN	YN *	YNN	NNY	YNY	YYY	YN *	YYY	NYN	Y
Special yield tax in place of property tax for forest properties	109	8	10	YYY	YYY	YYY	YYY	YY *	YY *	Y *Y	YYY	YYY	YYY	YNN	YYY	NNY	YYY	YY *	NY	YYY	*YY	YYY	YYY	YY *	YYN	YYY	YYY	YYY	Y *Y	YYY	YYY	YYY	*Y *	YYY	YYY	Y *Y	YYY	YYY	YYY	NYY	YYY	YYY	YYY	YYY	YYN	Y
Should there be homestead exemptions	35	81	11	NNN	NNN	YYN	YNY	YNY	NNY	NY *	YNN	NNY	NNN	NNN	NNY	NN *	YNY	N * *	NN	*NN	NNN	NYN	NN *	NNY	NNY	YNN	YYN	NNN	NNN	NYN	NY *	NYN	N *N	NNY	NYN	YYY	NNY	NYN	NNN	N *N	NNN	NYN	*N *	NYY	YYN	Y
INHERITANCE AND ESTATE TAXES.— Should inheritances or estates be taxed by the Federal government	115	12	0	YYY	YYY	YYY	YNN	YYY	NYY	YYY	YYY	YYY	YNY	YYY	YYN	YNY	YYY	YYY	YY	YYY	YNY	YYY	YYY	YYY	NNY	YYY	YYY	YYY	YYY	YYY	NYY	YYY	YYY	YYY	YNY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYN	YYY	Y
Should inheritances or estates be taxed by the states	91	33	3	YYY	NYY	YYY	YYY	NYN	YYY	YNY	YY *	YYY	YYN	YNY	YYY	YYY	YYY	N *Y	YY	NNY	YYY	YYN	YNN	NNY	YYY	YNN	NYY	YYY	YNN	YNN	Y *Y	YYN	YYY	YYY	NYN	YNY	NNY	YYN	YYY	YYY	YNY	NYN	YYN	YYN	YYY	Y
Should gifts, whether or not in contemplation of death, be taxed to avoid evasion of inheritance tax	117	4	6	*YY	YYY	YYY	YYN	YYY	YYY	YYY	YYY	YYY	YYY	*YY	YYY	YYY	YY *	YYY	YY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	*YY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	*Y *	YNN	YYN	Y
Should the death taxes be progressively graduated	121	1	5	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YY	*YY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	Y * *	Y *Y	YYY	YYY	Y *Y	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYN	YYY	Y
PERSONAL INCOME TAXES.— Graduated personal income tax	126	0	1	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YY *	Y
Personal exemptions as low as $500 for single, $1,000 for married and $200 for dependent	70	43	14	NYN	Y *Y	NYN	NNN	YNN	YNY	YN *	YYY	NYN	NYY	Y *Y	YNY	YYN	NYY	YNN	NY	*YY	Y *Y	NNY	Y *Y	N *N	YYY	NYY	YYY	*NY	*N *	YYN	YY *	*NN	Y *N	YYN	YNY	NNY	YYN	NYN	*YY	YNY	YYN	NYY	YYY	YYY	YNY	Y
Minimum filing fee in Federal personal income tax law	59	53	15	N *Y	Y *N	Y *Y	N *Y	NNY	*N *	YNN	Y *Y	NYN	YNY	YYN	*NY	YYN	YNY	YNY	NY	NNY	NYY	YNY	*NN	NYN	YNN	NYY	YYN	Y *Y	NYY	Y *N	YYN	NYN	NN *	Y *Y	YNY	NNY	NNN	YNN	YNN	*YN	YYN	YNY	YYY	NNY	*NY	Y
Ditto, in state law	59	52	16	N *N	Y *N	Y *Y	N *Y	NNY	*N *	YNN	YYY	NYN	YNY	YYY	*NY	Y *N	YNY	YNY	NY	NNY	NYY	YNY	*NN	NYN	YNN	NYY	YYN	Y *Y	NYY	Y *N	YYN	NYN	N * *	Y *Y	YNY	NNY	NNN	YNN	YNN	*YN	YYN	YNY	YYY	NNY	*NY	Y
Could principle of poll tax be so fitted into our general tax scheme (under the income tax) as to make it a desirable element thereof	34	78	15	NYY	YY *	NYN	NNN	YN *	YNN	N *N	N * *	NNN	NNN	NYN	*YN	NYN	NN *	YYY	NN	NNY	N *Y	NNN	NNN	NYN	NNY	*YN	* *N	YYY	NNY	N *N	NYN	NNN	NN *	NNN	YN *	NNN	NYN	NNN	NYN	NNN	YNY	YNY	YNN	NNY	NNY	Y
Personal income tax to include capital gains and losses provision	53	44	30	*NN	*NN	NYY	YNY	*N *	N *Y	N *N	NN *	*N *	Y *N	YY *	NNY	YNN	Y *Y	*YY	YY	N *N	*NY	YNY	* *Y	N *Y	NNY	*NN	NNN	*YN	*YY	YYN	YY *	NY *	YYY	YYY	Y *Y	*YY	YY *	YY *	NYY	N *Y	N *Y	NNN	YNY	*YN	YNN	Y
Ditto, only at moderate rate	37	55	35	*NN	YN *	YYY	* *Y	*N *	N * *	N *N	NN *	*N *	Y *N	*NN	NNN	NNY	Y * *	YNN	NY	N *N	*NN	NNY	*YN	Y * *	NNY	*NN	NNN	*YN	*Y *	YNN	NY *	NYY	Y * *	Y *N	N *Y	NYY	*Y *	YNY	NNY	Y *N	YYY	YNN	YN *	NYN	*NN	Y
Immediate abolition of capital gains and losses provision	38	66	23	* * *	NYY	YNN	*YN	YYN	YN *	Y *Y	YY *	*YN	N *Y	NN *	YNN	NNN	NN *	* *N	NN	Y *Y	NYN	NYN	YNN	N *N	YYN	*YY	YYN	*NY	* *N	NNY	NN *	YN *	NNN	NNN	N *N	YNN	NNN	NNN	YNN	N *N	NNN	NYY	NYN	NNY	NYY	N
Or abolition when stock market next reaches peak	4	83	40	* *N	NN *	N *N	* *N	*NN	NY *	*N *	*N *	* *N	N *N	NNN	NNN	NNN	NN *	* *N	NN	N *N	NNN	N *Y	*NN	NNN	NN *	*N *	NNN	* * *	* *N	YNN	NN *	*N *	N *N	*NN	N *N	NNN	NNN	NNN	NNN	NNN	NNN	NNN	NY *	N * *	*N *	N
Higher income tax rates for unearned income	92	27	8	*NY	Y *Y	YYY	YYY	YYY	YNY	YYY	NYY	NNN	YYY	YYY	YNY	YYY	YYN	NYY	NY	*NN	N *Y	YNY	*YY	YNY	NNY	N *Y	YNN	YYY	Y *Y	YYY	YYY	NYN	Y *Y	YYN	YYY	YYY	YYY	YYY	YNY	YNY	YNY	YYY	YYY	NYY	YYY	Y
Or does the property tax make unnecessary such tax differentiation	18	87	22	* *N	NN *	NNN	N *N	NNN	NYN	NN *	*NN	Y * *	NNN	YNN	N *N	N *N	NN *	YNN	YN	*YY	YYY	NYN	*N *	N *N	Y *N	Y *N	N *N	NNN	N *N	NNN	NNN	NNY	N *N	NNY	NNN	NNN	NNN	NNN	NYN	*NN	NYN	NNN	NNN	YN *	NNN	N
All future Fed., state and local gov't securities issued fully taxable as to income	109	10	8	YY *	YYY	YYY	YNN	YYY	NYY	YYY	YYY	YYY	YYY	YYY	Y *Y	NYY	YYY	YYY	YY	YYY	YYY	YNY	YYY	YYY	YYY	*YY	YYY	*YY	YYY	YNY	YYY	YYY	YYY	YYY	Y *Y	YYY	YYY	YYY	YYY	NYY	YYN	YYY	YY *	YNY	YN *	Y
Should cash dividends be taxed to the stockholder if there is a corporate income tax	70	35	22	*YY	YNY	YNY	Y *N	YNY	NYN	* * *	NY *	N * *	*YY	Y *Y	*NN	N *N	NYY	Y *Y	YY	YYY	Y *Y	NYY	NYN	NY *	YNN	YYY	*YN	YY *	YYY	YYY	YY *	YYY	YYY	YYY	NNY	NY *	NYY	YYN	YNY	NNY	NYN	YNY	NYY	*NN	*Y *	Y
Should stock dividends be taxed	43	68	16	*NN	N *N	YYY	YNN	YNN	NYN	N *N	NY *	YNN	YNN	Y *N	NNN	NNN	YNY	NYY	NY	NYN	N *Y	NNY	N *N	NNY	NNY	YYY	NYN	N *N	*YY	YNY	YN *	YYY	YY *	YYN	NNN	YY *	NN *	NYN	YYN	* *Y	NYN	NNN	NNN	NNN	*NN	Y
BUSINESS TAXES.— Net income tax on corporations	120	7	0	YYY	YYY	YNY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YNY	YYY	YYY	YYY	YY	YYY	YYY	NYY	YYN	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	NYY	YNY	YYY	YYY	YYY	YYY	YYY	YYY	YNY	YYY	Y
At graduated rates	46	70	11	NNY	N *N	YYY	YNN	YNN	NNN	NY *	NYN	YNY	YNN	YNN	NNY	YYN	YNY	NN *	NY	NNN	* *N	NNN	YNY	NNY	NNY	NYY	NYY	NYN	*YY	YYN	*YN	NYN	N *Y	NNN	*YN	NYN	YNN	NYN	NNN	YNN	NNY	NYN	YNY	* *Y	NYN	Y
Or at flat rate	68	45	14	YYN	YYY	NNN	*YY	YYY	YYY	Y * *	*NY	NYN	NYY	NYY	YNN	NNY	NYN	YY *	YN	YYY	*YY	NYY	NY *	YYN	YYN	YNN	YNN	YNY	* *N	NNY	*NY	YNY	Y *N	YYY	*NY	NNY	NNY	YNY	YYY	NYY	YYN	YNY	NYN	* *N	YNY	N
Or should ability involved in corp. taxes be handled through personal income tax by including in personal taxable income proper pro rata share of earned but undeclared (in dividends) increase in net earnings or surplus of corp	11	76	40	N *N	N * *	N *N	NN *	*NN	N * *	* * *	*N *	YYN	*NY	* * *	*YN	NNN	NN *	* * *	N *	*NN	N *N	Y *N	N *Y	NN *	NNN	NNN	NNN	* *N	N *N	NNN	N *N	NN *	N * *	NNN	NNN	YNN	NYN	NNY	NNN	*NN	NNN	NNY	*NN	Y * *	*NN	N
Gross tax on business incomes	11	92	24	NN *	N *N	NYN	N *N	* *N	*NN	NNN	NNN	NNN	YNN	NNN	*YN	NNN	NN *	YNN	NN	*NN	NNN	NN *	NN *	NN *	NNN	*N *	Y *N	NN *	*YN	NNN	NN *	NNN	NNN	NNN	NY *	NNN	NNN	NNN	NYN	NN *	NNN	*Y *	NNN	*NY	NNY	N
Higher annual rates on incorporated than unincorporated business	25	93	9	NNN	*NN	NNN	* *N	NNN	*NN	NNN	NYY	NNY	*NN	NYY	NNN	NNN	NNY	YNY	NN	NNN	Y *N	NNN	NNN	NNN	NNN	*NN	YYN	NYY	YYY	YNN	NNN	NNN	YY *	YNN	NNN	NYN	NNN	NNN	NYN	NNN	NYN	*NN	NNN	YNY	NNN	N
Such occupational business taxes as those in the Southern States	10	94	23	NNN	N *N	NYN	N *N	N *N	*NN	N *N	NNN	NN *	YNY	NNN	NYN	N *N	NN *	NYN	YN	*NN	*NN	NNN	N *N	N *N	N *Y	* *N	N *N	N *N	N *N	NN *	NNN	NNN	NN *	NNN	NNN	NYN	NN *	NNN	NYN	NNN	NN *	YNN	NNN	NN *	NNN	N
Banking business taxed in different way than general incorporated business	65	45	17	NN *	YNN	YYY	YYY	Y *N	NYN	* *N	YYY	Y * *	NYN	NNY	*YY	NNY	NYY	NYY	NN	*YN	YNN	N *N	*N *	YYN	NYY	*NY	YYY	YY *	YYY	NYY	YYN	YYY	YYN	YNN	YNN	NYN	YNN	YYN	YYY	YYY	YNY	NNY	YY *	YN *	*N *	N
Insurance business taxed in different way than general incorporated business	82	31	14	N * *	YYN	YYY	YYY	Y *Y	YYN	* *N	YYY	Y * *	NYY	YYY	*YY	NNY	NYY	NYY	NN	*YY	YNY	N *Y	NY *	YYN	NYY	YNY	YYY	YY *	YYY	NYY	YYN	YYY	YYN	YNY	YNY	NYN	YNN	YYN	YYY	YYY	YNY	YNY	YYY	YY *	YN *	N
Ditto, railway and public utility business	73	38	16	N * *	Y *N	YYY	YYY	Y *N	NYN	*YN	YY *	YY *	NNN	NYY	*YN	NNY	NYY	NYY	NN	*YY	YNY	N *N	NY *	YYY	NYY	*NY	YYY	NY *	YYY	NYY	YYN	YY *	YYY	YNY	YNN	NYY	YYN	NYN	YYY	YYY	YNY	YNY	YYY	NY *	YN *	N
Special taxes to discourage chain stores	8	114	5	NNN	NNN	YNN	NNN	NNN	NNN	NNN	* *N	NNN	NNN	NNN	NNN	NNN	NNY	NNN	NN	NNN	NNN	NNN	NNN	NN *	NNN	NNN	NNN	N *N	NYY	NNN	NNN	NNN	N *N	NNN	NNN	YNN	NNN	NYN	NNN	NNN	NNN	NNN	NNN	YNY	NNN	N
GASOLINE AND MOTOR VEHICLE TAXES.— Motor vehicle fees approximately equal to cost of police regulation of motor traffic	62	45	20	Y *Y	YN *	YYY	N *N	YYY	YYY	NNY	YN *	NYY	*YN	N *N	*YN	YNN	YY *	YY *	NY	YYN	N *Y	YNN	NN *	YYN	YYY	NNY	YYY	N * *	NYY	YYN	N *Y	*N *	*Y *	*YN	YYN	YNN	YYN	NNY	NNN	YNY	YNY	YYY	YYN	NNY	*NN	Y
Tax on motor vehicles as such with exemption from general property tax	87	25	15	N *N	YN *	YYY	YYY	YYN	YYY	Y * *	YYY	YYN	Y *Y	Y *Y	YYY	Y *Y	YYY	NY *	NY	YNY	NYY	YYY	YYY	YY *	YYN	YYY	YYY	NY *	N *Y	YYN	YYY	NYY	YYN	YNY	YNY	NNY	YN *	NYN	*YY	NYY	YYN	YNY	Y *Y	YYY	YY *	Y
Gasoline tax to pay for all highway construction (Federal, state and local)	57	51	19	YYY	N * *	YYN	* *Y	N *N	*YY	* *Y	Y *Y	YYY	YNN	N * *	NYN	YNY	YYN	YY *	NN	*YN	NNY	NYN	NNN	N *N	YYY	NNY	NNN	N *Y	NYY	YNY	NYN	*YY	YN *	NNN	YNY	YNY	YYY	YNY	NNY	NNY	YYY	YYY	NNN	YNY	NN *	N
Gasoline tax to pay for all highway construction and maintenance	56	55	16	Y *N	NNY	YYN	*YY	N *N	*YY	* *Y	YY *	YYY	YYN	NYY	NYN	YNY	YY *	YY *	YN	*YN	NNN	NYN	NN *	NNY	YYY	NNY	NNN	N *Y	NYY	YNY	NNN	NYY	YN *	NYN	YNN	YNN	NYY	YNY	NNN	YNY	YYY	NYY	NNN	*NY	NN *	N
Should any highway costs be paid by levies on property	66	42	19	N *Y	YYN	YYN	Y *Y	NYY	* *N	Y * *	NY *	NYN	NNY	Y *Y	YYY	*YN	NNY	NY *	NY	YNY	YYY	YNY	YN *	YYN	YNN	YY *	YYY	YN *	YYN	NY *	YYY	YN *	NYY	YNY	YYN	NYN	YY *	NNN	*NN	NYN	YNN	YYN	YYY	*YN	YNY	*
Mandatory that all proceeds from gasoline and motor vehicle taxes be devoted to highways (including streets and bridges)	81	39	7	NYY	YN *	YNY	YYN	Y *Y	NN *	YNY	NYY	YNN	YYN	*NY	YYY	YYY	YY *	YYN	YN	YYY	NYY	YYY	YYY	YYY	YNY	YYY	NYY	YYN	NYN	YYN	NYN	*NY	YYN	N *Y	YYY	YNY	YYN	YNN	YNN	YNN	YYY	YYN	YNN	YYN	YNY	Y
Entire highway system outside of incorporated places financed, constructed and maintained by states instead of left under jurisdiction of local governments	105	9	13	Y *Y	YNY	NYY	YYY	NYY	YYY	* *Y	YYY	YYY	YYY	YYY	YYY	YYY	YY *	Y *Y	YY	YNY	* *Y	YYY	YYY	YYY	YYY	YYY	YYY	NYY	*YY	YYY	YY *	*YY	Y * *	NYN	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYN	YN *	Y
Through routes through incorporated places financed as above	105	7	15	N *Y	YNY	YYY	YYY	YYY	YYY	Y *Y	YYY	YNY	YYY	YYY	YYY	YYY	YYY	*YY	YY	YYY	*YY	YYY	*Y *	YYY	YNN	YYY	YYY	YYN	*YY	YN *	*Y *	*Y *	YY *	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YY *	YYY	*YY	Y
SALES TAXES.— General retail sales tax: Federal	16	101	10	NNN	NY *	NYN	NNN	N *N	Y *Y	NNN	NNN	N *N	NNY	NNN	NNN	NNN	NN *	NNN	NN	NNN	NNN	NNN	NNN	NYN	YNN	NYN	NNN	NN *	NYY	NN *	NNN	NYN	NNN	NNN	YNN	NNN	NNN	NNN	NNN	NN *	NNN	YNY	*NN	NNY	NN *	Y
State	24	87	16	NNY	*Y *	NYN	NNY	* *N	YYY	NNY	N *N	YNN	YNN	NNN	NNY	NNN	NN *	NNN	NN	NNN	*NN	NNN	NN *	NNN	NYY	*N *	NNN	NN *	NNN	NNN	Y *N	*YN	NNN	NNN	YNN	NNN	NNN	NNN	N *Y	YNY	NNY	NNN	*YN	NNY	NN *	Y
Local	2	119	6	NNN	*N *	NNN	NNN	*NN	NNN	NNN	YNN	NNN	NNN	NNN	NNN	NNN	NN *	NNN	NN	NNN	NNN	NNN	NNN	NNN	NNN	*NN	NNN	NNN	NNN	NNN	NNN	NNN	NNN	NNN	NNN	NNN	NNN	NNN	NNN	NNN	NNN	NNN	*NN	NNY	NNN	N
Producers sales tax: Federal	21	92	14	NNY	N * *	NNN	NNY	Y *N	NYN	NNN	NNN	N *N	NNY	NNN	NYN	NNN	NNY	NNN	NN	NNY	YNN	NNY	NN *	NNN	NNN	*NN	N *N	YN *	*YN	NN *	YNN	NNN	NNY	NNN	NNN	N *Y	NNN	NNY	NYN	N *Y	NNY	NYN	*NN	NNY	NN *	N
State	7	111	9	NNN	NN *	NNN	NNN	*NN	NNN	NNN	NNN	NNN	NNN	NNN	NNN	NNN	NNY	NNN	NN	NNY	*YN	NNN	NNN	NNN	NNY	NNN	NNN	NN *	*NN	NNN	N *N	NNN	NNY	NNN	NNN	NNN	NNN	NNN	NNN	N *N	NNN	NYN	*NN	NNY	NN *	N
Local	3	119	5	NNN	NN *	NNN	NNN	*NN	NNN	NNN	NNN	NNN	NNN	NNN	NNN	NNN	NN *	NNN	NN	NNN	NNN	NNN	NNN	NNN	NNN	NNN	NNN	NNN	NNN	NNN	NNN	NNN	NNY	NNN	NNN	NNN	NNN	NNN	NNN	N *N	NNN	NYN	*NN	NNY	NNN	N
LUXURY TAXES.— Tobacco tax	121	5	1	YYY	YY *	YYY	YYY	YYN	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	NYY	YY	YYY	YYY	YYY	YYY	YYN	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYN	YYY	YYY	YYY	YYY	YYY	YYY	YNY	YYY	Y
High tax on tobacco	85	32	10	YN *	YYY	NYY	YYY	NYN	YYY	YYN	YYY	YYY	YNN	Y *Y	YYY	NYY	NNY	NYY	Y *	NYY	Y *N	YYY	NYY	N *N	NYY	Y *N	YYY	YYY	YNN	YYY	YYY	*YN	Y *Y	YYN	NYY	YYY	YYN	YYY	NYY	NYY	YYN	NYY	NYN	YNY	*Y *	Y
Such luxury taxes as can be practically administered	116	3	8	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	Y *Y	Y *Y	YYY	YYY	YYY	NYY	YY	YYY	*YY	YYY	YY *	Y *Y	YYY	YYY	YYY	YYY	YYY	YYY	YYY	*Y *	YYY	YYY	YYY	YYY	YYN	YYY	YYY	YYY	YYY	YYY	NYY	YYY	YY *	Y

COLLEGE OR UNIVERSITY AND RESPONDENT	Total Yes	Total No	Total *	Agri. & Mech. Col. of Texas, L. P. Gabbard; Alabama, Univ. of, P. E. Alves; Alfred Univ., B. B. Crandall	Antioch, Col. of, V. O. Watts; Arizona, Univ. of, W. Roberts; Arkansas, Univ. of, C. C. Fichtner	Baker Univ., H. W. Guest; Battle Creek Col., B. Birkbeck; Baylor Univ., A. S. Lang	Birmingham-Southern Col., E. O. Hawk; Boston Univ., C. P. Huse; Bradley Polytechnic Inst., L. G. Tillotson	Brigham Young Univ., E. Miller; Brown Univ., H. E. Miller; Buffalo, Univ. of, R. C. Epstein	California, Univ. of, C. C. Plehn; Calif. at Los Angeles, Univ. of, M. M. Stockwell; Capital Univ., D. M. Shooting	Carleton Col., J. S. Robinson; Carson-Newman Col., J. T. Warren; Case School of Applied Science, F. T. Carlton	Catholic Univ. of America, G. K. McCabe; Chattanooga, Univ. of, F. W. Prescott; Cincinnati, Univ. of, J. R. Blough	Citadel, The, M. T. Lawton, F. C. Tibbetts; Clark Univ., J. A. Maxwell; Clarkson Col. of Technology, D. D. Kennedy	Clemson Agri. Col., B. O. Williams; Colgate Univ., R. L. Mott; Col. State Col. of Agri. & Mech. Arts, L. A. Moorhouse
IQUOR TAXES.— Should all taxation of liquor imported and manufactured, be by Fed. Gov't	99	22	6	YYY	YNY	YYY	YYY	YNY	NYY	YYY	YYY	NYN	NYY
Should all retail distribution be by the state under a State Authority	79	23	25	Y**	Y**	NYY	YYN	Y*Y	N**	N**	YYY	*Y*	YYY
THER TAXES.— Tax on billboards	103	15	9	Y*Y	YYY	YYY	YYN	NYY	YY*	YYY	YYY	NYY	YYY
Special tax on oleomargarine	24	95	8	NNN	NN*	NNN	NNN	NNN	NNN	N*N	N*N	NNY	NNN
In general, severance taxes on various commodities, such as oil, coal, ore and timber	95	21	11	YYY	*YY	YYY	YYN	YYN	YYN	NNY	YYY	YY*	*YY
Are you in favor of the A.A.A. processing taxes	23	77	27	*NN	N**	YNN	NNN	N**	NNN	NNN	N*N	NN*	YNY
ELATIONSHIP OF FEDERAL, STATE AND LOCAL JURISDICTIONS.— The present distribution of governmental powers between Fed. gov't and states maintained	34	70	23	NNN	**Y	Y*N	NYY	N*Y	YNN	Y*N	YN*	NNN	YNN
Or should there be considerable transfer of governmental powers from states to Fed. gov't	39	62	26	N*N	**N	NYY	YNN	YNN	N*N	N*Y	*Y*	NN*	NNN
Or should there be only slight transfer of governmental powers from states to Fed. gov't	54	39	34	NYY	YY*	N*N	*NY	*YY	NYY	NY*	*NY	NY*	NYY
Fed. Constitution changed to increase powers of Fed. gov't. at expense of states as to taxation	40	69	18	N*N	**N	NYY	YNN	YNN	NY*	N**	NNN	NYY	NN*
Increase in control over education on part of Fed. gov't. accompanied by equal decrease for states	25	82	20	N*N	N**	NYY	YNN	YNY	N**	NNN	NN*	NNY	*YN
Increase in financial support of education on part of Fed. gov't. accompanied by decrease for states	56	50	21	N*N	NNY	YYY	YNN	*NN	NY*	YN*	NNY	NNY	YYY
Highways, ditto, increase in control	65	51	11	NYY	NN*	YYY	YNN	YNN	*Y*	YNY	NYY	NYN	NYN
ditto, increase in support	68	45	14	N*Y	NNY	YYY	*NN	YNN	*Y*	YNY	NYY	NYN	YNY
Suppression of crime ditto, increase in control	119	4	4	YYY	YY*	YYY	YYN	YYY	YYY	YYY	YYY	YYY	YNY
ditto, increase in support	110	7	10	Y*Y	*Y*	YYY	**N	YYY	YYY	YNY	YYY	YYY	YNY
Increase in Federal control over child labor	101	15	11	*YY	NY*	YYY	YNN	NYY	YYY	YYY	YYY	NYY	*Y*
Ditto, control over other labor relations	75	32	20	*Y*	N*N	YYY	YNN	**N	*YY	YYY	NYY	NYN	*Y*
Ditto, over manufacturing	61	44	22	N**	**N	YNY	YNN	*NN	*Y*	YYY	NY*	NYN	YN*
Ditto, over merchandising	54	51	22	NN*	**N	YNY	YNN	*NN	*Y*	YY*	NY*	NYN	*N*
For U. S. prefer unitary gov't. like France to a Federal gov't. like that of U. S.	10	108	9	NNN	NNN	NNN	NNN	*NN	NN*	NNN	NNN	NNN	NNN
Prefer such teamwork as may be necessary between the states aside from that now provided for by the Federal Constitution to be handled through state compacts instead of changing the Constitution to increase the Federal powers	66	38	23	N*Y	Y*Y	YYN	*YY	YYY	*YY	YYN	YYY	N*N	*NY
Should the state supervise local assessment	123	4	0	YYY	YYY	YNY	YYY	YYY	YYY	YYY	YYY	YYY	YYY
Should state constitutions contain tax limit provisions	24	98	5	NNN	NNN	NYN	NNY	NNY	NNN	NNN	YNN	NNN	NNN
Should state statutes contain tax limit provisions	58	49	20	Y*Y	*YN	*YY	NNY	N*Y	YYY	NYY	YNN	YN*	YNN
Should constitutional uniformity clauses be abolished	86	18	23	YY*	*Y*	YNY	YNN	YY*	YY*	Y**	YYY	NY*	*YY
Should the county assess real estate	89	18	20	YYY	*N*	YYY	*NN	NY*	YY*	YYY	NNY	Y**	*YY
Or should it be assessed by the town, city or village	15	86	26	NNN	NN*	N*N	*YY	*N*	NN*	NN*	**N	N**	*NN
Should competent board of state engineers determine taxable valuations of all difficult properties, such as railways and public utilities	119	1	7	YYY	YYY	YYY	YYY	YY*	NY*	YYY	YYY	YY*	YYY
Should education be a part of and subject to the fiscal control of the regular local government	59	46	22	N*N	YY*	YYN	*YN	YYY	NYY	YYN	NN*	NYN	Y*N
Or should education be independent of the regular local government	44	61	22	Y*Y	NNY	N*Y	YNY	*NN	NNN	NNY	YY*	YNN	N*Y
Should state raise all taxes for and administer entire system of public education	21	88	18	NNN	NNY	NNY	*NN	NNN	NNN	NN*	N*N	YYN	NNN
Ditto, except as a local district may care to go beyond the state's standard	72	33	22	NYN	N*Y	Y*Y	**Y	*NY	YYY	NY*	NYY	Y**	NYY
Should state and federal aids be distributed on the basis of need	103	7	17	Y*Y	**Y	YYY	Y*Y	YYY	Y*Y	YY*	YNY	YYY	YYY
Should state constitutions limit debt-incurring powers of local governments	41	74	12	YNN	*Y*	NYN	YNY	NNY	YN*	NNN	NNN	NNN	NNN
Should state statutes limit debt-incurring powers of local governments	96	17	14	YYY	YY*	YYY	*YY	NYY	NY*	YYY	Y*Y	YYY	YYY
Abolition of towns with transfer of functions to county or state	47	51	29	**N	NN*	NNN	NNN	*NN	NY*	NNY	NYY	***	NYY
1926 80% abatement principle in case of death taxes	79	18	30	*YY	*YY	Y*Y	YYN	*Y*	YY*	YN*	YYY	YY*	*YY
Adoption of same principle in the case of personal income taxes	26	63	38	*NN	*NY	Y*N	N*N	*N*	NN*	NN*	NY*	NNY	*NY
Ditto, corporate income taxes	23	63	41	*N*	**Y	YYN	**N	*N*	NNN	NN*	NN*	NNY	*NY
Death tax basically Federal tax with surtaxes collected by states that care to adopt them.	54	48	25	**Y	Y*N	YYY	YNY	YNY	NN*	YN*	YN*	*NY	NNY
Ditto, personal income taxes	40	58	29	**N	NNN	YYN	*NY	YNN	NN*	NN*	YN*	*NY	NNY
Ditto, corporate income taxes	45	56	26	**Y	NNN	YYN	*NY	YNY	NN*	NN*	YN*	*NY	NYY
Necessity of outside agency to check efficiency and integrity of Fed. unit is sufficient justification for states to have their own death, corp'n. and pers. inc. tax-collecting units	7	100	20	*N*	NNN	YYN	N*N	N*N	*NN	NN*	N*N	N*N	*NN
Corp'ns. incorporated federally and paying Fed. incorp'n. and annual fees and none to states	64	40	23	NYY	N**	YNY	*NN	Y*Y	NY*	YYY	YN*	YYY	NYY
Abolition of all death taxes except Federal with distribution of part of proceeds to states.	49	58	20	Y*Y	**Y	NNY	YNY	YYY	NN*	NYY	NN*	NNY	NNY
Ditto, Federal personal income taxes	30	80	17	*NN	*NN	NNN	NNY	YNN	NNY	NYY	NN*	NNY	NNY
Ditto, Federal corporate income taxes	38	64	25	*NN	*NN	NNN	NNY	YNY	NNY	NYY	NN*	NNY	NYY
Ditto, Federal gasoline taxes	31	81	15	NNY	NNN	YNN	NNN	NNY	NNN	NY*	NNY	NNY	NNY
AR COSTS.— Entire cost of next war financed by current taxation	40	64	23	Y*Y	Y*Y	NNY	*NY	YNY	NNY	NNY	YY*	N**	NYN
Entire cost of next war financed largely by bonds	10	99	18	NNN	NNN	NNN	*YN	**N	YNN	NNN	NNN	*NN	YNN
Cost of next war financed largely by tax on war profits	85	18	24	Y**	N**	YYY	YYY	YYY	YY*	YYY	YYY	N**	*YY
Do you think it is possible to reduce two or more of the more important taxable abilities to a common denominator and thus have an absolutely scientific relationship attained in the case of those two or more abilities relative to each other	10	71	46	N*N	**N	N*N	***	*NN	*N*	NY*	NNN	*NN	**N
Total Yes	6,693	.....	.....	40-39-51	47-37-43	70-68-67	56-40-56	58-43-48	41-62-45	51-42-47	56-58-52	42-55-41	50-45-63
Total No	.....	6,121	.....	53-40-49	45-44-37	44-33-49	35-56-58	33-52-54	59-43-37	54-47-38	52-47-29	63-45-50	47-56-46
Total *	.....	.....	1,918	23-37-16	24-35-36	2-15- 0	25-20- 2	25-21-14	16-11-34	11-27-31	8-11-35	11-16-25	19-15- 7
Grand total of entries	.....	.....	14,732	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

COLLEGE OR UNIVERSITY AND RESPONDENT	Colorado, Univ. of, D. C. Sowers; Columbia Univ., R. M. Haig; Connecticut State Col., G. B. Clarke	Cornell Univ., M. S. Kendrick; Creighton Univ., [illegible]; Dartmouth Col., R. V. Leffler	Detroit Inst. of Technology, C. P. Becker; Drexel Inst., Department of Economics; Duke Univ., B. U. Ratchford	Duquesne Univ., A. B. Wright; Florida, Univ. of, C. W. Macy; Fordham Univ., A. Claydon	Furman Univ., A. G. Griffin; George Peabody Col. for Teachers, O. C. Ault; Georgia, Univ. of, M. H. Bryan	Hardin-Simmons Univ., W. D. Rich; Illinois, Univ. of, M. H. Hunter; Indiana, Univ. of, M. C. Mills	Iowa State Col. of Agri. & Mech. Arts, W. Wright; Kansas State Col. Agri. and Appl. Sci., W. E. Grimes and Howe; Kansas, Univ. of, J. P. Jensen	Kentucky, Univ. of, J. W. Martin; Lafayette Col., F. R. Hunt; Lehigh Univ., W. L. Bishop	Long Island Univ., W. M. Hudson; Louisiana State Univ., J. T. Davis; Louisville, Univ. of, T. F. Haywood	Loyola Univ.—Chicago, P. T. Swanish; Maine, Univ. of, J. H. Ashworth; Marquette Univ., J. F. Pyle	Maryland, Univ. of, W. H. Brown & S. M. Wedeberg; Mass. State Col. Rozman, Gamble, Larcom, A. E. Cance; Mercer Univ., W. E. Fort, Jr.
IQUOR TAXES.— Should all taxation of liquor imported and manufactured, be by Fed. Gov't	*YY	YNY	YNY	NYY	YYY	YYY	YYY	*NY	YYY	YNY	YYY
Should all retail distribution be by the state under a State Authority	YYN	NNY	YYY	YYN	*YY	NYN	*NY	**Y	YY*	YYY	N*N
THER TAXES.— Tax on billboards	YYY	YYY	NYY	YYY	YYY	NYY	YYY	**Y	YYY	YYN	YYN
Special tax on oleomargarine	NNN	NYY	NNN	YNY	NNN	NNY	NYN	N*N	YNN	YNN	NNN
In general, severance taxes on various commodities, such as oil, coal, ore and timber	Y*Y	Y*N	NNY	YYY	YY*	NYY	*YY	*YY	YYN	Y*N	*YN
Are you in favor of the A.A.A. processing taxes	YNN	YYY	NN*	Y*N	*NY	NNN	*YN	N*N	NNY	NNN	NN*
ELATIONSHIP OF FEDERAL, STATE AND LOCAL JURISDICTIONS.— The present distribution of governmental powers between Fed. gov't and states maintained	N*N	NNY	YYN	NN*	NN*	NNY	*NN	*NY	NYN	NN*	YNY
Or should there be considerable transfer of governmental powers from states to Fed. gov't	Y*N	YNN	NNY	YYN	Y**	YNN	*NY	**N	NNY	YNN	NNN
Or should there be only slight transfer of governmental powers from states to Fed. gov't	*YY	NYY	Y*N	N*Y	*Y*	N**	*YN	**Y	YNN	*YY	YY*
Fed. Constitution changed to increase powers of Fed. gov't. at expense of states as to taxation	Y*N	YNY	NNY	YYY	YN*	YNN	*NY	NNN	YNY	NNN	NY*
Increase in control over education on part of Fed. gov't. accompanied by equal decrease for states	N*N	*NN	NNN	NYN	NY*	NNN	*NY	NNN	NN*	NNN	N*N
Increase in financial support of education on part of Fed. gov't. accompanied by decrease for states	YY*	*NN	N*N	YYN	NYY	NN*	Y*Y	*NN	YNY	***	N*Y
Highways, ditto, increase in control	*YN	*NN	NYN	YYY	YYY	YNN	NNY	YYY	YYN	YN*	N*Y
ditto, increase in support	*YN	*YN	NYN	YYY	YYY	YNN	YNY	YYY	YYY	*N*	N*Y
Suppression of crime ditto, increase in control	YYY	YYY	YYY	YYY	YYY	YYY	YYY	*YY	YNY	YYY	YYY
ditto, increase in support	YYY	YYY	YYY	YYY	YYY	YYY	YYY	*YY	YNY	YY*	YYY
Increase in Federal control over child labor	Y*N	YYY	YYY	YYY	YY*	YYN	YYY	**Y	YNY	YY*	YYY
Ditto, control over other labor relations	Y*N	YYY	YNY	YY*	YY*	YYN	YYY	**N	YNY	YNN	NYN
Ditto, over manufacturing	Y*N	YYN	NNY	YY*	YY*	YNN	YNY	**N	YNY	YNN	NYN
Ditto, over merchandising	Y*N	*YN	YNY	YY*	YY*	YNN	*NY	**N	YNY	YNN	NYN
For U. S. prefer unitary gov't. like France to a Federal gov't. like that of U. S.	NNN	*NN	NNN	NNN	*NN	YNN	NNN	NNN	NNN	NNN	NNN
Prefer such teamwork as may be necessary between the states aside from that now provided for by the Federal Constitution to be handled through state compacts instead of changing the Constitution to increase the Federal powers	N*Y	NNY	Y*N	NYY	*N*	NYY	YYN	Y*Y	NN*	YYY	YNY
Should the state supervise local assessment	YYY	YYY	NYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY
Should state constitutions contain tax limit provisions	N*N	NNN	NN*	YNY	NNN	NNN	NNN	NNN	NYN	NNY	NN*
Should state statutes contain tax limit provisions	**N	*YN	YY*	NNY	NYN	YN*	YYN	N*Y	YYN	NN*	YY*
Should constitutional uniformity clauses be abolished	YYY	YYN	N*Y	YY*	YYY	YY*	YYY	YYY	NNY	YY*	Y**
Should the county assess real estate	YYY	YNY	*YY	YYY	YYY	YYY	YYY	*YY	NYY	YNY	YN*
Or should it be assessed by the town, city or village	NNN	NYN	YNN	NN*	N*N	NNN	NNN	*NN	YYN	NNN	NY*
Should competent board of state engineers determine taxable valuations of all difficult properties, such as railways and public utilities	YYY	YYY	YYY	YY*	YYY	YYY	YYY	YYY	YYY	YYY	YYY
Should education be a part of and subject to the fiscal control of the regular local government	N*Y	*YY	YYY	NN*	***	YYY	NNY	Y*Y	YNY	NYN	YYN
Or should education be independent of the regular local government	Y*N	*NN	NNN	YY*	***	NNN	YYN	N*N	NYN	YNY	N*Y
Should state raise all taxes for and administer entire system of public education	NNN	*YN	NNN	YN*	YNN	NNN	*NN	*NN	NYN	YN*	N**
Ditto, except as a local district may care to go beyond the state's standard	YYN	YYN	YNN	YY*	YYY	YNN	*NY	*YY	NYY	Y*Y	N*Y
Should state and federal aids be distributed on the basis of need	YYY	*YY	NYY	YYY	Y*Y	YNY	YYY	**Y	YYY	YN*	YYY
Should state constitutions limit debt-incurring powers of local governments	N*N	NNY	NNY	YN*	NY*	Y*N	NNN	NNN	NYN	NN*	N*N
Should state statutes limit debt-incurring powers of local governments	Y*Y	YYY	NYY	NYY	NY*	NYY	YYY	YYY	YYN	NY*	YYN
Abolition of towns with transfer of functions to county or state	NYY	YNY	N*N	YN*	***	NYN	YYY	YYY	N*Y	Y**	*NN
1926 80% abatement principle in case of death taxes	**Y	YYN	N*Y	YY*	*Y*	NYY	YNY	YNY	YNN	YY*	YY*
Adoption of same principle in the case of personal income taxes	**N	*NN	N*N	YN*	*N*	NNN	NNY	*NN	NNN	YN*	YY*
Ditto, corporate income taxes	**N	*NN	N*N	YN*	*N*	NNN	NNY	*NN	YNN	NN*	Y**
Death tax basically Federal tax with surtaxes collected by states that care to adopt them.	YNN	**N	YNY	YY*	YY*	YNN	YNY	*NN	YNY	Y**	NY*
Ditto, personal income taxes	YYN	*NY	YYN	YN*	YY*	YNY	NNY	**N	YNY	N**	N**
Ditto, corporate income taxes	YYY	*NY	YYN	YN*	YY*	YNN	NNY	**N	NNY	N**	NY*
Necessity of outside agency to check efficiency and integrity of Fed. unit is sufficient justification for states to have their own death, corp'n. and pers. inc. tax-collecting units	NNN	NNN	NNN	NNN	NNN	NNN	NNN	YNN	YNN	N**	NN*
Corp'ns. incorporated federally and paying Fed. incorp'n. and annual fees and none to states	Y*Y	*NY	YNY	YY*	*YY	YNN	*NY	*YN	YNY	YN*	YYN
Abolition of all death taxes except Federal with distribution of part of proceeds to states.	NYN	*NN	YNN	YN*	NN*	NN*	YYN	N*N	YNY	YY*	YY*
Ditto, Federal personal income taxes	N*N	*NY	YYN	YN*	NN*	NNN	NYN	N*N	NNY	NY*	Y**
Ditto, Federal corporate income taxes	N*N	*NY	YYY	YN*	NN*	NNN	*YN	**N	NNY	NY*	Y**
Ditto, Federal gasoline taxes	N*N	*NN	YNN	YN*	NN*	NNN	NNN	Y*N	YNN	NN*	Y**
AR COSTS.— Entire cost of next war financed by current taxation	***	YNN	NNY	N*N	YY*	NNN	YNY	N*Y	YNN	NNY	NNY
Entire cost of next war financed largely by bonds	**N	NYN	YNN	NNN	NNN	NN*	NNN	NNN	NNY	NNN	NNN
Cost of next war financed largely by tax on war profits	Y*Y	*YY	*Y*	YYY	YN*	YY*	YYY	YYY	YN*	NYY	YYY
Do you think it is possible to reduce two or more of the more important taxable abilities to a common denominator and thus have an absolutely scientific relationship attained in the case of those two or more abilities relative to each other	*NN	*NN	*NN	N*Y	YN*	N**	N*N	NNN	NNN	NYN	N*N
Total Yes	54-41-49	44-59-59	48-40-56	72-61-54	53-61-42	51-47-42	45-53-69	37-38-60	61-43-63	52-42-33	53-52-39
Total No	43-30-59	37-51-57	63-63-55	44-49-15	45-38-27	65-63-60	43-55-47	41-43-56	55-67-48	50-59-35	61-38-48
Total *	19-45- 8	35- 6- 0	5-13- 5	0- 6-47	18-17-47	0- 6-14	28- 8- 0	38-35- 0	0- 6- 5	14-15-48	2-26-29
Grand total of entries	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

COLLEGE OR UNIVERSITY AND RESPONDENT	Miami Univ., E. S. Todd; Michigan, Univ. of, E. B. Stason; Mississippi State Col., C. A. W. German	Mississippi, Univ. of, J. W. Bell; Montana State Col., R. R. Renne; Montana State Univ., H. K. Snell	Mount Holyoke Col., A. Comstock; Mount Union College, R. B. Tower; Municipal Univ. of Wichita, F. A. Neff	Nebraska, Univ. of, G. O. Virtue; New Hampshire, Univ. of, H. W. Smith; New Mexico, Univ. of, V. G. Sorrell	New York Univ., P. Studenski; Niagara Univ., F. J. Kennan; North Carolina, University of, D. D. Carroll	North Dakota, Univ. of, E. T. Towne; Northeastern Univ., J. E. Jackson; Northwestern Univ., P. Huntzel	Notre Dame, Univ. of, L. H. Eells; Ohio Northern Univ., Dept. Economics; Ohio Univ., A. H. Armbruster	Oklahoma Agri. and Mech. Col., F. E. Jewett; Oklahoma Col. for Women, A. T. Flint; Oregon State Agri. Col., W. H. Dreesen	Oregon, Univ. of, J. H. Gilbert; Pennsylvania State Col., W. E. Butt, P. H. Wueller; Pennsylvania, Univ. of, E. M. Patterson	Pittsburgh, Univ. of, M. K. McKay; Polytechnic Inst. of Brooklyn, J. I. Knudson; Purdue Univ., C. L. Heyerdahl	Rensselaer Polytechnic Inst., W. O. Hotchkiss, W. F. Spafford; Richmond, University of, H. F. Thomas; Rochester, Univ. of, D. W. Gilbert
IQUOR TAXES.— Should all taxation of liquor imported and manufactured, be by Fed. Gov't	YNY	NYY	YYY	YYY	*YY	YYY	YYY	YYN	N**	YYN	*NY
Should all retail distribution be by the state under a State Authority	YNY	NYY	YYY	YY*	*NY	YYN	YYY	*YY	Y**	YYN	*NY
THER TAXES.— Tax on billboards	NNY	*YY	Y*Y	YYY	YYY	YYY	YYY	*YY	YYY	YYY	YYY
Special tax on oleomargarine	NNY	NNN	YNN	NNN	NY*	NYY	NNN	NNN	YNN	*NN	NYN
In general, severance taxes on various commodities, such as oil, coal, ore and timber	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YY*	YYY	NYY
Are you in favor of the A.A.A. processing taxes	NNY	**N	NNN	**N	*YY	*NN	N*N	NN*	*NN	YNN	NNN
ELATIONSHIP OF FEDERAL, STATE AND LOCAL JURISDICTIONS.— The present distribution of governmental powers between Fed. gov't and states maintained	NNY	*NN	NNN	N**	N*N	NYN	YNN	*Y*	NNN	YYN	YYN
Or should there be considerable transfer of governmental powers from states to Fed. gov't	N*N	*YN	YYN	NY*	*YY	YNN	NYY	*N*	Y*N	NNY	NNY
Or should there be only slight transfer of governmental powers from states to Fed. gov't	YYN	YNY	NNY	Y**	***	NNY	NNN	*N*	*YY	YNN	YYN
Fed. Constitution changed to increase powers of Fed. gov't. at expense of states as to taxation	NNN	NYY	YYN	YYN	*YY	NNN	NYY	*N*	YY*	NNN	NNY
Increase in control over education on part of Fed. gov't. accompanied by equal decrease for states	NNN	NNY	YYN	NNN	*NN	YNN	NNY	*N*	Y**	NNY	NNN
Increase in financial support of education on part of Fed. gov't. accompanied by decrease for states	NNY	NYY	YYY	NNN	*NY	YNY	YYY	*YY	Y**	YNY	NNY
Highways, ditto, increase in control	NNY	YYY	YYY	NYN	Y*Y	YNN	YYY	YYY	YY*	NNY	NNN
ditto, increase in support	NNY	YYN	YYY	NYN	Y*Y	YNY	YYY	YY*	YY*	NNY	NNY
Suppression of crime ditto, increase in control	YYY	YYY	YYY	*YY	YYY	YYY	YYY	YYY	YYY	YYY	YYY
ditto, increase in support	YYY	YYY	YYY	*YY	YYY	YYY	YYY	YYY	YYY	YYY	YYY
Increase in Federal control over child labor	YYN	YYY	YYN	*YY	YNY	YYY	YYY	YYY	YYY	YYY	NNY
Ditto, control over other labor relations	NYN	YYY	YYN	*YN	*YY	YNY	NYY	*YY	Y*Y	YNY	NNY
Ditto, over manufacturing	NYY	YYY	YYN	*NN	*NY	YN*	NYY	*Y*	Y*Y	YNY	NNY
Ditto, over merchandising	NNN	NYY	YYN	*NN	*NY	YN*	NYY	NY*	YYY	YNN	NNN
For U. S. prefer unitary gov't. like France to a Federal gov't. like that of U. S.	NNN	YNN	YYN	NNN	NYN	NN*	NN*	NNN	*NN	NNN	NNN
Prefer such teamwork as may be necessary between the states aside from that now provided for by the Federal Constitution to be handled through state compacts instead of changing the Constitution to increase the Federal powers	YNY	*NY	NNN	YNY	*NN	NYY	YNN	*Y*	N*Y	*YN	*YY
Should the state supervise local assessment	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY
Should state constitutions contain tax limit provisions	NNY	NNN	NNN	YNN	NYN	*YY	NNN	NYN	NNN	NYN	NNN
Should state statutes contain tax limit provisions	NYY	YYY	Y*N	YYN	NYY	YYY	NYN	*YN	NN*	*NN	YYN
Should constitutional uniformity clauses be abolished	YYY	Y*Y	YYY	YNY	Y*Y	YNN	YYY	YNY	YYY	Y*Y	YNY
Should the county assess real estate	YYY	*YY	YYY	YYY	YN*	*YY	YNY	*YY	*YY	YYY	NYY
Or should it be assessed by the town, city or village	NNN	*NN	NNN	NY*	N*Y	YNN	NNN	NNN	*NN	NNN	YYN
Should competent board of state engineers determine taxable valuations of all difficult properties, such as railways and public utilities	YYY	YYY	YYY	*YY	YYY	YY*	YYY	YYY	YYY	YYY	YYY
Should education be a part of and subject to the fiscal control of the regular local government	NNN	*NY	*YY	Y*N	YNN	YN*	YYY	YN*	***	NYN	YYY
Or should education be independent of the regular local government	NYY	YYN	*NN	NNY	NYY	NY*	NNN	NY*	*N*	YNY	NNN
Should state raise all taxes for and administer entire system of public education	NNY	NNN	N*N	N*N	NYN	*Y*	*NN	NNN	YNY	NNN	NNN
Ditto, except as a local district may care to go beyond the state's standard	NYY	YYY	N*Y	N*Y	N*Y	YNY	*N*	*YN	Y*Y	NNY	NNY
Should state and federal aids be distributed on the basis of need	YYY	YYY	*YY	YN*	*YY	YYY	YYY	YY*	YY*	YYY	YYY
Should state constitutions limit debt-incurring powers of local governments	NYY	YYN	NNN	YYN	*YY	YNY	NNN	YYY	YNY	NYN	YNN
Should state statutes limit debt-incurring powers of local governments	YYY	YYY	Y*N	YY*	*Y*	YYY	YYY	YYN	YNN	YYN	YYY
Abolition of towns with transfer of functions to county or state	YYN	YYY	N*N	*YN	Y*N	*N*	*NY	YY*	NN*	YNY	NNY
1926 80% abatement principle in case of death taxes	YYY	YY*	YNY	YNY	Y*Y	YYN	NYY	YYY	NYY	Y*Y	*YY
Adoption of same principle in the case of personal income taxes	NNN	*N*	YNN	NNY	**Y	NNN	YN*	*YN	N*N	N*N	*NN
Ditto, corporate income taxes	NNN	*N*	YNN	NYY	**Y	NNN	YN*	*NN	N**	N*Y	*NN
Death tax basically Federal tax with surtaxes collected by states that care to adopt them.	NNY	*YY	YYY	NY*	*YN	YYN	NY*	*YY	YNN	*Y*	YNY
Ditto, personal income taxes	NNY	*YN	YYY	N**	**N	YYN	YNN	*YN	N*N	*Y*	YNY
Ditto, corporate income taxes	NNY	*YY	YYN	NN*	**N	YYN	YN*	*YY	N*N	YY*	YNY
Necessity of outside agency to check efficiency and integrity of Fed. unit is sufficient justification for states to have their own death, corp'n. and pers. inc. tax-collecting units	NNN	*NN	N*N	*NN	**N	NN*	NNN	NNN	NNN	NNN	NNN
Corp'ns. incorporated federally and paying Fed. incorp'n. and annual fees and none to states	NNY	*YY	YYY	N**	**N	YNY	NNY	YY*	YY*	YNN	NN*
Abolition of all death taxes except Federal with distribution of part of proceeds to states.	NNY	*YY	YNY	NYN	N*Y	YYY	N**	*YY	NNN	NNN	YNY
Ditto, Federal personal income taxes	NNN	*YN	YNN	NNN	N*Y	YYY	YNN	*YN	NNN	NNN	NNN
Ditto, Federal corporate income taxes	NNN	*YN	YNN	N*N	**Y	YYY	YN*	*YY	N*N	NNN	NNY
Ditto, Federal gasoline taxes	NNN	*YN	YNN	NYN	N*Y	YYY	NNN	*YN	NYY	NNY	NNN
AR COSTS.— Entire cost of next war financed by current taxation	NNN	NNY	NYN	NNN	Y*N	YY*	*Y*	NYN	N**	*NY	*N*
Entire cost of next war financed largely by bonds	NNN	NNN	NNN	NNY	NYN	NN*	NN*	*NN	NN*	NNN	*NN
Cost of next war financed largely by tax on war profits	YYY	YYY	YNY	NY*	YYY	YY*	YN*	*YY	NY*	YYY	*YY
Do you think it is possible to reduce two or more of the more important taxable abilities to a common denominator and thus have an absolutely scientific relationship attained in the case of those two or more abilities relative to each other	NNN	NYN	NN*	*YN	N**	**N	**N	*N*	NN*	N*N	N*N
Total Yes	47-46-71	48-65-66	71-64-51	43-58-44	39-56-67	73-59-48	53-62-45	35-78-42	58-46-43	57-46-56	54-43-63
Total No	69-67-44	32-43-43	40-39-64	54-37-43	40-20-41	37-52-48	53-44-48	40-38-44	47-38-38	49-58-57	51-65-49
Total *	0- 3- 1	36- 8- 7	5-13- 1	19-21-29	37-40- 8	6- 5-20	10-10-23	41- 0-30	11-32-35	10-12- 3	11- 8- 4
Grand total of entries	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

COLLEGE OR UNIVERSITY AND RESPONDENT	St. Lawrence Univ., O. Nieuwejaar; Simmons Col., M. Friedberg; South Carolina, Univ. of, S. M. Derrick	Southern California, Univ. of, O. J. Marston; Stanford Univ., E. D. Fagan; State Col. Agri. & Eng. of Univ. of N. C., E. M. Bernstein	State College of Washington, R. B. Heflebower; Susquehanna Univ., G. N. Wood; Syracuse Univ., H. W. Peck, C. W. Flint	Temple Univ., W. B. Graves; Texas, Univ. of, E. T. Miller; Toledo, Univ. of, G. L. Laffer	Tulsa, Univ. of, A. M. Paxson; Union Col., W. W. Bennett; Utah, Univ. of, T. A. Beal	Vanderbilt Univ., R. A. Campbell; Vassar Col., M. Newcomer; Virginia Polytechnic Inst., B. O. Miller	Virginia, Univ. of, T. R. Snavely; Washington Univ., O. Bennett; Washington, Univ. of, J. K. Hall	Western Maryland Col., E. K. Schempp; Western Reserve Univ., C. C. Arbuthnot; Willamette Univ., C. C. Jones	Wisconsin, Univ. of, H. M. Groves; Wittenberg Col., C. Van Riper; Worcester Polytechnic Inst., R. Earle	Wyoming, Univ. of, Chairman, Pol. Sci.; Xavier Univ., W. E. Chancellor; Yale Univ., F. R. Fairchild	Yankton Col., R. W. Feyerharm
IQUOR TAXES.— Should all taxation of liquor imported and manufactured, be by Fed. Gov't	YYY	YYY	YNY	NYN	NYY	YYY	YYY	YYY	YYY	YNY	Y
Should all retail distribution be by the state under a State Authority	*YY	YY*	YYY	YYY	NYY	YYY	YYY	NNY	YYY	YYN	Y
THER TAXES.— Tax on billboards	YYY	YY*	NYN	YYY	NYY	YYY	YYY	NY*	NYY	NYY	Y
Special tax on oleomargarine	NNY	NN*	N*N	NNN	NNY	NNN	YNN	NNN	YNY	YYN	Y
In general, severance taxes on various commodities, such as oil, coal, ore and timber	YYY	YYY	YYN	YYY	NYY	NYY	NNY	NYY	YYY	YYN	N
Are you in favor of the A.A.A. processing taxes	N*N	NNY	YNY	*NY	N*N	YN*	YNN	NN*	YNN	YNN	N
ELATIONSHIP OF FEDERAL, STATE AND LOCAL JURISDICTIONS.— The present distribution of governmental powers between Fed. gov't and states maintained	NNN	NN*	NYN	*NN	**Y	NNN	NNN	NY*	YYY	NYY	Y
Or should there be considerable transfer of governmental powers from states to Fed. gov't	YYN	YY*	NNY	NNY	**N	NYY	NYY	NNY	*N*	NNN	N
Or should there be only slight transfer of governmental powers from states to Fed. gov't	*NY	YNY	YNN	YYN	***	YN*	YYN	YN*	YY*	YNN	Y
Fed. Constitution changed to increase powers of Fed. gov't. at expense of states as to taxation	YYN	NN*	*NY	NNN	NN*	NYN	NYY	NNY	NNN	NNN	N
Increase in control over education on part of Fed. gov't. accompanied by equal decrease for states	YNN	YN*	NNY	NNY	NNN	NYN	NNY	NNY	YNN	*NN	N
Increase in financial support of education on part of Fed. gov't. accompanied by decrease for states	YNY	NY*	YYY	NNY	NNN	YYN	YNY	*N*	YYN	YNN	Y
Highways, ditto, increase in control	YYN	NY*	YNY	NNY	NNN	NNN	YYY	YN*	YYN	YNN	Y
ditto, increase in support	YNY	NY*	YYY	NNY	NNN	NNN	YYY	YN*	YYN	YNN	Y
Suppression of crime ditto, increase in control	YYY	YY*	YYY	YYY	YYY	YYY	YYY	YYY	YYN	YYY	Y
ditto, increase in support	YNY	YY*	YYY	NYY	YYY	YYY	YYY	YYY	YYN	YY*	Y
Increase in Federal control over child labor	YYY	YYY	YYY	YYY	YYY	YYY	*YY	YNY	YYY	YYN	Y
Ditto, control over other labor relations	YYY	YYY	YYY	NNN	YYY	YYY	*YY	*NY	Y*N	YYN	Y
Ditto, over manufacturing	YYY	YYY	*NY	YNY	NYY	NYY	*YY	NNY	YNN	YNN	Y
Ditto, over merchandising	YYY	YYY	YNY	NNY	NYY	NYY	*YY	NNY	YNN	YNN	Y
For U. S. prefer unitary gov't. like France to a Federal gov't. like that of U. S.	YNN	N*N	YNY	NNN	NYN	NNN	NNY	NN*	NNN	NNN	N
Prefer such teamwork as may be necessary between the states aside from that now provided for by the Federal Constitution to be handled through state compacts instead of changing the Constitution to increase the Federal powers	*NN	YY*	YYN	YYY	N*Y	YYN	YYN	YYN	Y*Y	YYY	N
Should the state supervise local assessment	YYY	YYY	YYY	YYY	NYY	YYY	YNY	YYY	YYY	YYY	Y
Should state constitutions contain tax limit provisions	YNN	YNN	NYN	NYN	YNN	NNY	NNN	*NN	NNY	YNN	Y
Should state statutes contain tax limit provisions	*NY	Y*N	NYN	NYN	YYY	NNY	NYN	*NY	NYY	NNN	Y
Should constitutional uniformity clauses be abolished	*Y*	YYY	YNY	NYY	*YY	YYN	YYY	*YY	Y*N	YYY	N
Should the county assess real estate	YYN	YY*	YNN	YYY	Y*N	YYY	YYY	YYN	YYY	*Y*	Y
Or should it be assessed by the town, city or village	NNN	NN*	NNY	NNN	*NY	NNN	NNN	NNY	*N*	*N*	N
Should competent board of state engineers determine taxable valuations of all difficult properties, such as railways and public utilities	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YY*	Y
Should education be a part of and subject to the fiscal control of the regular local government	NNY	N*Y	NYN	YYN	YYY	YYN	YYN	NNN	*YN	NNY	N
Or should education be independent of the regular local government	YYN	N*N	YNY	NNY	*NN	NNY	NN*	YYY	*NY	YYN	Y
Should state raise all taxes for and administer entire system of public education	*YN	NN*	NNY	*NN	YNN	NYY	NNY	NNY	NNN	NNN	N
Ditto, except as a local district may care to go beyond the state's standard	YYY	YN*	YNY	YYY	YYY	NYY	NYY	YYY	YY*	NYN	Y
Should state and federal aids be distributed on the basis of need	YYY	YYY	NYY	YYY	Y*Y	YYY	NYY	YYY	YYY	YYN	Y
Should state constitutions limit debt-incurring powers of local governments	YNN	YN*	NY*	NYY	YNY	NNN	NNN	NNN	YNY	YNN	Y
Should state statutes limit debt-incurring powers of local governments	*NY	YY*	YY*	YYY	YYY	YYY	YYY	YYY	YYY	NNY	Y
Abolition of towns with transfer of functions to county or state	YYN	NYN	YNY	YNY	NYY	YYN	YY*	YN*	**N	NNN	N
1926 80% abatement principle in case of death taxes	**Y	YYY	YYY	YYN	*YY	YY*	YNN	*Y*	Y*Y	*NY	*
Adoption of same principle in the case of personal income taxes	*NY	YY*	YYN	YYN	*NN	NY*	YNN	*N*	Y*Y	*NN	*
Ditto, corporate income taxes	*NN	NN*	YYN	YYN	*NN	NY*	YNN	*N*	Y*Y	*NN	*
Death tax basically Federal tax with surtaxes collected by states that care to adopt them.	YYN	NNY	NNN	NNN	NNN	NNY	YYY	*YY	**N	NNN	Y
Ditto, personal income taxes	YNN	YN*	NNN	NNN	NNN	NNN	YYY	*NY	**N	NYN	Y
Ditto, corporate income taxes	YNN	NY*	NNN	NNN	NNN	NNN	YYY	*NY	*NN	NYN	Y
Necessity of outside agency to check efficiency and integrity of Fed. unit is sufficient justification for states to have their own death, corp'n. and pers. inc. tax-collecting units	NNN	NNN	NYN	NNN	*NN	NNN	YNN	NNN	NNY	NN*	N
Corp'ns. incorporated federally and paying Fed. incorp'n. and annual fees and none to states	YYY	NYN	YYY	YNY	Y*N	NY*	NYY	NYY	YNN	YNN	N
Abolition of all death taxes except Federal with distribution of part of proceeds to states.	YYN	NN*	*YY	NNY	N*N	NNN	NYY	YNY	NYY	NNN	N
Ditto, Federal personal income taxes	YNN	NN*	*NY	NNY	N*N	NNN	NYY	NNY	NNY	NNN	N
Ditto, Federal corporate income taxes	YYN	YY*	*NY	NNY	N*N	NNN	NYY	*NY	N*Y	NNN	N
Ditto, Federal gasoline taxes	NYN	NYN	NN*	NNY	N*N	NNN	NYY	NN*	YYY	NNN	N
AR COSTS.— Entire cost of next war financed by current taxation	NNN	NYN	NYY	YNY	NNN	NYN	*Y*	NNN	NNY	YNN	N
Entire cost of next war financed largely by bonds	NNN	*NN	YNN	NNN	NNN	NNN	*N*	NNN	N**	*YN	N
Cost of next war financed largely by tax on war profits	YYY	YYN	NYY	YNY	YNY	NYN	*Y*	YYY	N*Y	YNN	Y
Do you think it is possible to reduce two or more of the more important taxable abilities to a common denominator and thus have an absolutely scientific relationship attained in the case of those two or more abilities relative to each other	YNN	**N	*YN	NNN	**N	NNN	*NN	*NN	NNY	*Y*	*
Total Yes	61-56-58	62-62-36	58-57-55	51-56-60	39-45-60	55-61-56	62-71-70	49-51-56	61-46-67	53-41-29	66
Total No	44-56-53	51-49-45	52-58-55	59-59-56	61-48-50	61-54-53	43-45-40	44-64-36	37-53-37	43-75-61	42
Total *	11- 4- 5	3- 5-35	6- 1- 6	6- 1- 0	16-23- 6	0- 1- 7	11- 0- 6	23- 1-24	18-17-12	20- 0-26	8
Grand total of entries	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.

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