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DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS
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DIGEST OF STATE LAWS
RELATING TO
TAXATION AND REVENUE

1922

COMPILED WITH RELATION TO STATISTICS OF
TAXATION AND REVENUE PUBLISHED BY THE
BUREAU OF THE CENSUS IN CONNECTION
WITH THE DECENNIAL REPORT ON WEALTH
DEBT, AND TAXATION



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REPORTS ON WEALTH, DEBT, AND TAXATION: 1922.

ESTIMATED NATIONAL WEALTH: 1922.

PUBLIC DEBT: 1922.

TAXES COLLECTED: 1922.

ASSESSED VALUATION AND TAX LEVIES: 1922.

DIGEST OF STATE LAWS RELATING TO TAXATION AND REVENUE: 1922.

ABSTRACT OF WEALTH, DEBT, AND TAXATION: 1922.

LETTER OF TRANSMITTAL

DEPARTMENT OF COMMERCE,
BUREAU OF THE CENSUS,
Washington, D. C., May 7, 1923.

SIR:

I transmit herewith a digest of the laws relating to taxation and revenue in the different States and the District of Columbia in 1922, which was prepared in connection with the decennial investigation on wealth, debt, and taxation authorized by the Permanent Census Act.

This digest was prepared under the direction of Starke M. Grogan, chief statistician in charge of wealth, debt, and taxation. Acknowledgment is made of the services of Prof. Carl C. Plehn, of the department of economics of the University of California, who reviewed the plan of presentation and contributed the foreword; and of Walter S. Gilchrist, who had immediate charge of the preparation of this digest of tax laws.

Respectfully,

W. M. STEUART,
Director of the Census.

HON. HERBERT HOOVER,
Secretary of Commerce.

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to provisions expressed in precisely the same words. Administrative practice quite generally sanctions assessment at far less than 100 per cent of the "true value" which the law may rigidly prescribe; and many excellent practices as to the use of maps and records of sales or transfers are followed, for the existence of which there is no statutory provision.

There are in the tax statutes as they stand not a few provisions which are dead letters, or very nearly inoperative, because superseded by other provisions, emasculated by court rulings or applicable only to conditions which once existed but no longer arise. Care has been taken not to enter any such provisions in the digest, and if any are found therein they will be only such as have been included in the officially authorized compilations by the codifiers and editors of the statutes whose conclusions as to what was the law in each State appeared to the Bureau of the Census to be reliable.

While the primary purpose of the digest is to render the tables relating to Government revenues intelligible, there is no reason why it may not serve other purposes equally well, provided the limitations above noted and others naturally inherent in a digest such as this are borne in mind. Thus, the legislator in search of a formulation for a tax law new in his State will be able to discover what other States have laws of similar intent. Tax commissions, tax experts, and scholars will likewise find in the digest guidance in making comparative studies, although they should be especially careful to consult the full text of each statute and to investigate its history, its environment, and its administration.

The vital importance of taxation to the welfare of society lends a special significance, which the recent great increase in the tax burden greatly emphasizes, to this, the third digest of State laws relating to taxation.

CARL C. PLEHN.