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PREFACE

This study represents an investigation into a field of public finance that has been explored but little. The information contained herein attempts to throw some new light on the question of industrial migration to escape taxation and bears directly upon important problems concerning various phases of state planning and legislative tax policy.

The study was undertaken at the suggestion of Professor M. H. Hunter and I am deeply indebted to him for many hours of friendly advice and criticism. I also wish to acknowledge the substantial aid I have received from Professor P. H. Brown who has read and criticized it. Professor Roy G. Blakey, Chief, Division of Economic Research, Bureau of Foreign and Domestic Commerce, Doctor Le Verne Beals, Chief Statistician for Manufactures, Doctor L. P. Fox, Manager, Research and Information Bureau, Pennsylvania State Chamber of Commerce, and numerous tax commissioners and members of state planning boards have given invaluable assistance and information without which this study could not have been completed.

GEORGE A. STEINER

March, 1938

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