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**SEPARATION OF STATE AND LOCAL REVENUES  
IN THE UNITED STATES**

**STUDIES IN HISTORY, ECONOMICS AND PUBLIC LAW**

EDITED BY THE FACULTY OF POLITICAL SCIENCE OF  
COLUMBIA UNIVERSITY

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**SEPARATION  
OF STATE AND LOCAL REVENUES  
IN THE UNITED STATES**

BY

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## PREFACE

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The problem of the separation of state and local revenues is one which has received much attention recently from students of finance and state officials, and while it has not yet been widely adopted it is almost invariably discussed when financial reforms are under consideration. In this monograph, the writer has endeavored to make a comparative study of separation in those states where this aspect of the relation of state and local revenues is most prominent—attempting to ascertain the causes of its growth, its relation to increases in revenue and expenditures, and its effect on the distribution of the tax burden.

The writer wishes to take this opportunity to acknowledge her indebtedness to Professor Stephen I. Miller of Leland Stanford Junior University for suggesting the subject of the monograph, and to Professor Edwin R. A. Seligman, under whose direction the study has been made. Thanks are also due to Professor Robert M. Haig for much helpful criticism, to Professor Carl C. Plehn of the University of California and Mr. A. C. Pleydell of the New York Tax Reform Association for reading portions of the manuscript and for making many valuable suggestions, and to those state officials who have courteously supplied the writer with information not available in their published reports.

MABEL NEWCOMER.

COLUMBIA UNIVERSITY, APRIL 23, 1917.

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