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Municipal Finance Law Since 1971

NLC: Cities and State Fiscal Structure.

The fiscal systems of cities are defined by the states in which they are located. These systems can create an environment that either allows municipalities to fund their share of resident needs and to thrive economically or constrains the ability of cities to balance budgets and deliver basic services.

Cities and State Fiscal Structures examines how the key components of these systems (fiscal authority, revenue reliance/capacity, state aid and tax and expenditure limitations) are structured across states.

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