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Municipal Finance Law Since 1971

Using the Tax Structure for State Economic Development.

Abstract

Every state uses a different combination of taxes to fund government services. Some rely more heavily on income taxes, and others see the most revenue from consumption taxes, such as general sales taxes or excise taxes on select goods. The effect of a state's tax structure on economic development includes not just the mix of taxes but specific features of those taxes as well. It also depends on the overall tax burden from the combination of different taxes levied. This brief is part of the State and Local Finance Initiative's series on state economic development strategies.

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