As Certain as Death

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A Fifty-State Survey of State and Local Tax Laws

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With sincere appreciation I dedicate this book to my sixty-five research assistants who have toiled in the trenches over the past fourteen years, conducting the empirical research needed to fully discover the truth revealed by my scholarship.—SPH

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Foreword and Methodology

This book surveys the state and local tax laws in each of the fifty states. For each state, the information in this survey includes a discussion of the distribution of the tax burden among taxpayers enjoying different levels of income and wealth, a picture of the state's tax and other revenue sources and K–12 public school funding, as well as other characteristics, including population, race, religious, family income and poverty statistics and information describing the state's geographic location and major industries. For each state, this book presents a "helicopter" view—a view much more detailed than the one-page summary of each state's tax and revenue picture in the impressive and indispensable February 2003 issue of GOVERNING MAGAZINE but far less detailed than what one finds in treatises and CCH material. No other source has the perspective of this "helicopter" view, which I created in order to take my scholarship morally evaluating tax policy to the next level. In addition to furthering my goals, the information in this survey is very valuable to the goals of a wide variety of others. How this book helps others is best understood in the context of the story inspiring the project, a thorough description of the material the book covers for each state, and a brief explanation of how I plan to use the survey for the next phase of my work.

This book got started with my article, *An Argument for Tax Reform Based on Judeo-Christian Ethics*, published in the fall 2002 issue of the ALABAMA LAW REVIEW (and later reprinted in paperback under the title THE LEAST OF THESE: FAIR TAXES AND THE MORAL DUTY OF CHRISTIANS). This article of over one hundred pages attacks Alabama's state and local tax policy as immoral under the principles of Judeo-Christian ethics and challenges Alabama's Christian population of over 90 percent, especially the political and religious leaders, to meet their moral obligations and to work toward reforming the system. Using extensive data compiled in thirty pages of empirical tables, the article documents how Alabama's income, sales and property tax structures oppress poor and lower-income Alabamians in the form of extremely regressive tax burdens and inadequate education funding in most areas. The article also identifies Alabama's property taxes, which are the lowest in the nation, as the principal feature driving both injustices and reveals the largest timber farms as the class of property proportionally contributing the least (less than 2 percent) of property tax revenues despite covering 71 percent of the land and accounting for a substantial part of the state's economy. This study of Alabama's state and local tax laws and K–12 funding descends far lower than a "helicopter" view, reaching "foot soldier" range. Although the detailed empirical picture, much of which other studies corroborate, greatly helps proponents of tax reform in Alabama, the real power of this work lies in the moral analysis. Rather than relying on arguments of economic development or liberal theories of justice, the biblical exegesis and hermeneutics developing the moral principles conclusively condemning Alabama's state and local tax laws on faith-based grounds use the finest conservative evangelical biblical commentaries highly regarded by the professors at the Beeson Divinity School of Samford University, a conservative evangelical seminary where I spent my sabbatical and wrote this article as my master's thesis.

The reaction to this article was far more intense than anyone had expected. Before the article was even published, a newspaper article in the Mobile Register in August 2002 set off a firestorm of interest across Alabama. Within days, hundreds of requests for a copy flooded into my office, prompting us to post the latest draft on the Internet. Several major newspapers in Alabama carried editorials expressing hope that maybe a biblically based moral command would spark the tax reform others had been trying to achieve for over twenty-five years. The issue of faith-inspired tax reform came up during the gubernatorial race in late 2002. Both candidates agreed that Alabama's tax laws were immoral. The winner, Governor Bob Riley, a Republican and a Southern Baptist deeply committed to his faith, later proposed a major tax reform plan that would have materially addressed Alabama's tax injustice. By the close of 2002, interest had started to seep outside Alabama's borders, at first slowly and largely confined to other southeastern states with abysmal tax structures and a deeply religious population, such as Tennessee. In 2003, a front-page article in the Wall Street Journal propelled the story into the national spotlight. In addition, the New York Times named my article on its list of best ideas. By then, I was receiving numerous inquiries how the moral principles of Judeo-Christian ethics would apply to states outside the Southeast and to federal tax policy, given that President Bush's first-term tax cuts, largely benefiting the wealthiest Americans, were being thrashed out in Congress. After being interviewed for a June 2003 article in the London Times, *Alabama Puts Bush Tax Cuts to Biblical Test*, I realized that I needed to do substantially more work developing a theological framework that could be applied to any tax policy outside Alabama, including federal tax policy.

After first clarifying my ideas in a 2004 symposium sponsored by the University of St. Thomas Law School in Minneapolis and later published in their law journal, I published *An Evaluation of Federal Tax Policy Based on Judeo-Christian Ethics* in the Virginia Tax Review in 2006. In addition to documenting that nearly 80 percent of Americans claim to adhere to either Christianity or Judaism and establishing that using faith-based moral principles as a guide for tax policy does not raise concerns of separation of church and state, this article argues that "the common ground of conservative Evangelical, mainline Protestant, Catholic and Jewish standards of justice require that all persons, especially those with less wealth and power, be free from oppression and enjoy a reasonable opportunity to reach their potential." In addition to establishing that only adequate tax revenues can fund "a reasonable opportunity," which "covers a broad category of areas regarding basic human dignity, including access to minimum subsistence, decent health care and housing, as well as education and job training," the article argues that these faith-based standards of justice require the tax burden to be allocated in moderately progressive fashion. Finally, the article explains why President Bush's first-term tax cuts raise very troubling moral issues and reveals that the real values driving the Bush administration's tax policy are based on objectivist ethics, a form of atheism that worships the individual.

While I was working on my federal tax policy article, I was also doing more and more speaking engagements outside Alabama. Since 2002, I have spoken at least once in twenty-five states, and my work evaluating tax policy on faith-based grounds continues to generate widespread interest across many states. At its General Conference in 2004, the United Methodist Church adopted a resolution urging all United Methodist Conferences nationwide to study the state and local tax laws in their jurisdiction and spearhead tax reform efforts if those laws fail to meet the moral principles of Judeo-Christian ethics.

Especially when asked to speak outside the Southeast, I often felt very ill equipped to respond to the practical concerns of my audience. It always wanted to know how its state compared with other states under the moral principles of Judeo-Christian ethics. Even if my audience was quite sure that its state and local tax structure had significant moral issues, it still wanted to know what needed to be done to improve the situation, as well as some examples of "good states." I always traveled with an increasingly dog-eared copy of the one-page summary for each state in Governing Magazine and did the best I could. Over time, I developed a strong hunch that the state and local tax structures of most of the states either contained a level of injustice comparable to Alabama's or were headed in Alabama's direction.

In 2005, the Reverend Bruce Davidson, the director of Governmental Ministry in New Jersey of the Evangelical Lutheran Church in America convinced me to make a presentation to a group of Lutheran leaders. Because New Jersey's state and local tax structure looked passable from a distance, I did not believe they needed my work. During my visit, I discovered how wrong I was. After speaking to many people, I discovered that New Jersey's state and local tax laws indeed have serious moral issues, and the Lutherans assured me that the church would use my work to push for reform. I then realized I had, at best, a limited grasp of the justice issues hidden beneath the surface of the state and local tax structures in most of the states. This experience convinced me to start a research project that would provide a much more detailed picture of each state than the one-page summary in Governing Magazine. At the same time, I knew that I could not realistically accomplish for the other forty-nine states a thorough "foot soldier" study along the lines of my article morally condemning Alabama's state and local tax structure.

Over the summer of 2005, I made preliminary plans to launch a massive project creating what I would later describe as a "helicopter" view of the states—a view much more detailed than the one-page summary and much less detailed than the treatises—with a goal of including information that would allow me to evaluate the state under the moral requirements of reasonable opportunity and moderate progressivity. During the 2005–2006 academic year, I and nine research assistants—Trey Hill, the team leader; Nancy Busey; Joe Chambers; Mike Chaudhuri; Chris Kuffner; Jimmy Long; Justin Parsons; Ira Taylor; and Jeff Wells—prepared the first draft. Meeting once a week in the faculty lounge (the group was much too large to fit in my office), we brainstormed about categories, trying to decide what information to include and how to present it in categories that fostered comparison among the states. During that year, I became interested in studying the trends among the states and realized that we had built a foundation but not the house and that therefore the project needed another year. This first group of research assistants worked very hard building that foundation out of my preliminary plans. The finished book would not have been possible without their efforts.

During the summer of 2006, I studied the draft that came from the first research team's substantial efforts and planned to finish the project during the 2006–2007 academic year with a second team of research assistants. Dan Filler, a former colleague, reviewed the draft and suggested that I publish the fifty-state survey as a book. Dan convinced me that numerous others, many of whom would have goals differing substantially from my own, would find the information in the survey interesting and useful. I am very grateful to Dan for helping me see the market from a broader perspective than my own research interests and for being such a supportive colleague during his time at the University of Alabama. Paul Pruitt, the acquisitions librarian of the University library, connected me with Keith Sipe, the publisher of Carolina Academic Press.

In the fall of 2006, a second team of research assistants — Adam Brimer, Richard Calhoun, Joe Kerr, Angela Lenski, Bobby Riccio, Kristen Schwedler and Matt Taylor — began their work. In addition to our weekly team meetings (which by now had been moved into my more spacious new office, containing a roundtable, plenty of chairs, power strips for laptops, coffee for everyone, and a candy bowl), we discussed the revision of the draft as part of the materials I used in the course State and Local Tax, which I taught for the first time in fall 2006. Inspired by the discussions in the course, Aaron Shapiro joined the team in the spring of 2007. Throughout a number of brainstorming sessions, building on the work done during the previous year, we came up with substantially revised categories, some with several subcategories, of broad topics to be addressed for each state. Over the course of the year, the project grew in such intensity and magnitude that I began to refer to it as "Project Jupiter" to curious colleagues asking me about the steady stream of large numbers of students routinely gathering in my office.

Bobby Riccio served as team leader over the entire year and was assisted by Kristen Schwedler. Bobby, Kristen, and I worked with Creighton Miller, the best research librarian I have ever had the privilege of working with, and developed detailed instructions and guidelines for everyone to follow. Creighton's seemingly limitless knowledge of research materials and his keen sense of what I needed in order to accomplish my research goals continues to amaze me. In addition to drafting the instructions for the team to follow, Bobby Riccio reviewed one half of the states other team members had been assigned, covered two states by himself and served as a role model for the entire team in this process. Kristen Schwedler reviewed the other half of the states other team members had been assigned and covered three states herself. Although Bobby Riccio and Kristen Schwedler served as the primary leaders of the team, other team members also assumed leadership roles as we pushed the book toward completion. Adam Brimer did the final style review and editing; Matt Taylor came up with the idea and instructions for the lottery section and led efforts — with significant help from Richard Calhoun (who had accepted, without complaining, a Saturday morning overnight package the week before exams) — to perform a final review of the property tax sections; Joe Kerr coordinated the team's efforts and filled gaps in the book by compiling a comprehensive list of other sources for each state; finally, Sunday Vanderver, who will serve on the 2007–2008 research assistant team, volunteered to check for correctness the Bluebook formatting of the approximately 6,000 footnotes in this manuscript of over 500 pages. This book could not have been accomplished without the hard work and creative efforts of this research team. I continue to be shocked with awe and wonder at the high level at which my students are able to perform when they are given the chance and encouragement to do so.

In order to facilitate the moral evaluation of each state individually as well as foster the discovery and comparison of the trends across the fifty states, the research team fit carefully selected information into five categories, most of which are further divided into sections. The first category, General Information, has two sections. The section, *Basic Profile—Geography, Population and Industry*, provides the basic facts for each state, including geographical location, size (as measured in both square miles and population), and major industries. This section also details the racial composition and religious affiliations of each state's population. In order to paint this big picture of the state's characteristics, the research team consulted a number of sources, including the U.S. Census Bureau and the U.S. Department of Agriculture, as well as the Web site and statistics maintained or produced by the state itself. The team selected the American Religious Identification Survey as the best source for the religious affiliations of each state's population. In 2001, the Graduate Center of the City University of New York conducted this survey as a follow up to their original one in 1990. It is the most extensive survey of religious identification in the last fifty years.

The second section, *Family Income and Poverty Indicators*, addresses the state's per capita gross product and family income statistics as well poverty indicators from a number of perspectives, including that of race. The research team used statistics and reports generated by federal agencies, including the U.S. Census Bureau, the U.S. Department of Commerce, and the U.S. Department of Education, as well as compilations produced by Morgan Quitno Press in State Rankings 2006. In order to determine whether (and if so, to what degree) the state's African American population is disproportionately affected by poverty, the team used U.S. census data to compare the percentage of the population made up of African Americans with the percentage of those in poverty made up of African Americans.

In the second category, Public Elementary-Secondary School System, three sections address each state's public education. The first section, *Overall Spending and Performance*, lays out (1) the amount of money each state spent on its K–12 students during the 2003–2004 academic year; (2) the origin of that money and the level of academic proficiency the students achieved at the fourth and eighth grade levels (the only grade levels where the reports provided performance statistics); and (3) the average teacher salary and the pupil/teacher ratio. The research team used the annual Public Education Finances Report of the U.S. Census Bureau as well as information periodically compiled by the National Center for Education Statistics, a division of the U.S. Department of Education. Although this section does not attempt to evaluate the adequacy of each state's K–12 education funding (because the research team placed the funding and performance statistics side by side, in a manner that fosters comparison among the states), a general and rudimentary sense of adequacy can be determined—at least at the extremes.

The second section, *Equity Issues*, identifies funding gaps between high-poverty school districts and other school districts and compares the performance of students receiving free or reduced-price lunches (a recognized poverty indicator) with the performance of other students. For a number of reasons, the research team used an extensive study by the Education Trust, an independent nonprofit organization dedicated to closing the achievement gap between poor and more affluent students. First, for purposes of comparison, this study identifies the amount of money allocated to the school districts with the highest and lowest poverty levels as well as to the school districts with the highest and lowest numbers of minorities rather than simply determining the funding shortfall or surplus of a particular school district as compared with the state's funding median. Second, this study adjusts for the differences in purchasing power across school districts on the basis of the formula used by the National Center for Education Statistics. Third, on the basis of the formula used by the American Institutes of Research, this study takes into consideration the additional funds needed for special education programs in school districts with disproportionate numbers of students with disabilities. Finally, this study recognizes that it costs 40 percent more to educate a child in poverty (for example, if a state provides general funding at $10,000 per pupil, equity demands $14,000 per low-income pupil), and in so recognizing, the study uses a conservative 40 percent adjustment, which reflects the federal Title I formula to determine whether state funding policies are fair to low-income students, rather than a higher figure assumed by some other studies. Using the National Access Network Web site and Internet and legal databases such as Westlaw and LexisNexis, the research team also determined whether the state was (or currently is) involved in any litigation challenging public education funding.

The third section, *Availability of Publicly Funded Prekindergarten Programs*, determines whether the state offers publicly funded prekindergarten programs and the percentage of the state's three- and four-year-old population actually receiving publicly funded prekindergarten education, including those from federal Head Start programs. The research team used a study by the National Association Institute for Early Education Research, which was established at the Rutgers University Graduate School of Education through grants from a number of trusts and foundations.

The third category, WHERE DOES THE STATE GET ITS REVENUE, first provides a big picture of revenue sources from state and local taxes, federal funding, and all other sources and then discusses *Tax Revenue*, *Federal Funding*, and *Lottery Revenues* in more detail in three separate sections. For the fiscal year ending in 2004, the *Tax Revenue* section provides the total amount collected, the amount per capita collected, the rank of amounts collected as compared with those of other states and indicates the percentage of tax revenue coming from individual income taxes, property taxes, general and selective sales taxes, and corporate income and other taxes. In order to gauge the degree to which particular states rely more heavily on federal funding when compared with that of other states, the *Federal Funding* section provides the percentage of the state's total revenue that comes from federal funding and indicates the dollar amount of federal funding received as compared with the dollar amount of federal taxes paid. The section also ranks the state as compared with other states. Because of the increasing prevalence of state lotteries over the past twenty years and claims made that this revenue source can supplement tax revenues, especially for funding of education, the *Lottery Revenues* section provides basic information about the state's lottery, including its stated purpose, how its revenues are allocated, and recent financial information indicating how much of the state's lottery revenues have actually been transferred to the state coffers. This section does not attempt to determine whether the state's lottery provides effective and meaningful alternative revenue sources. For the initial overview, as well as the more detailed statistics of the state's tax revenue and federal funding, the research team used statistics from the U.S. Census Bureau (although some of these statistics were subsequently compiled and translated by The Tax Foundation). The team consulted Web sites and reports generated by the particular state to present basic information about the state's lottery.

The fourth category (by far, the largest and most complex), LEGAL STRUCTURES OF MAJOR TAX SOURCES, has four sections, covering the *Income Tax*, the *Property Tax*, *General and Selective Sales*, and *Corporate Income and Other*. In order to define the tax base, the applicable rates, major exemptions, and other important details for all these sections, the research team used the relevant state statutory provisions (which are up-to-date as of this book's publication date); explanations and summaries by Commerce Clearing House (CCH), which were very helpful in sorting through the voluminous statutory material; U.S. Census Bureau data, some which was compiled by Morgan Quitno Press in STATE RANKINGS 2006: and individual state reports and Web sites.

The first section, the *Income Tax*, shows that most states use federal adjusted gross or taxable income as a starting point and make numerous adjustments to that amount before arriving at taxable income for state purposes. *See also* JEROME R. HELLERSTEIN & WALTER HELLERSTEIN, STATE AND LOCAL TAXATION: CASES AND MATERIALS 929 (8th ed. 2005) (noting "the overwhelming majority of states with broad-based income taxes employ federal adjusted gross income or federal taxable income as the computational starting point for determining state taxable income."). The research team concluded that cataloging all of these adjustments, or even just a few of them, was beyond the scope of this text. In order to obtain the most realistic estimate of the amount of income exempt from the income tax for a family of four (husband and wife and two dependent children), the team used a report by the Center on Budget and Policy Priorities entitled "Impact of State Income Taxes on Low-Income Families in 2006," which in addition to adding up the standard deduction and statutory exemptions (or their equivalents), accounts for other tax benefits, such as earned income credits and other general tax credits. This section also outlines the number of tax brackets and the corresponding tax rates based on the state's tax laws in effect for 2006. Finally, using only the standard deduction and four personal exemptions (or their equivalent), this section estimates at what point the income tax rate flattens out by estimating the level of income where the highest income tax rate kicks in.

The second section, the *Property Tax*, fleshes out the contours of each state's property tax regime in reasonable detail, but it does not attempt to identify all of the numerous intricacies and nuances contained in those states with very complicated property tax structures. The overview first indicates whether the state taxes property at both the state and local levels or whether property taxes are only imposed locally. Then, for the fiscal year 2003–2004, it discloses how much money the state's property taxes raised at each level and the state's rank when compared with other states in property tax revenues collected per capita. Using the definition of the real property tax base for each state, this section sets out the state's classifications of property for purposes of determining the percentage of the property's value included in the base and also discloses the valuation methods the state uses to appraise property, how often appraisal is required, and whether the particular state values certain classifications of property differently, especially focusing on whether agricultural and timber properties enjoy some form of discounted valuation through current use formulas. For states with complicated property tax structures, this section does not attempt to detail every type of special property within a group that enjoys an exception from the general classification or valuation rules.

The *Property Tax* section identifies the tax rate on real property, imposed at the state level, provides the range of millage rates imposed locally within the state, and indicates whether state statutory or constitutional provisions restrict the rates or the dollar amount of property tax that can be collected. This range of millage rates is accurate as of this book's publication date, but in many cases, it will change in the future. This section also indicates whether each state taxes personal or intangible property and if so, it provides a big picture of the types of properties taxed as well as the rates. Most states that impose property taxes on personal or intangible property contain numerous exceptions and special rules that substantially narrow the scope of the tax. This section does not attempt to detail these numerous exceptions and special rules. Finally, this section documents the most important exemptions from property taxes in each state, but it does not attempt to detail every exemption or class of property or taxpayers entitled to an exemption on the basis of a membership in a special class. In addition to a state's statutes, U.S. census data, and other general sources, the research team consulted other sources specifically addressing property taxes, including the CCH Multistate Property Tax Guide and the ABA Property Tax Deskbook.

The third section, *General and Selective Sales*, starts with the state's general sales tax structure, first indicating whether the state falls in the majority group that taxes only the sale of tangible personal property or whether the state also taxes the sale of services or intangible property. This section then shows the degree to which the state relies on sales tax revenues by calculating the percentage of the state's total tax revenues coming from sales taxes. In addition to documenting the sales tax rate imposed by each state and whether localities within the state have the power to impose sales taxes (and any limits placed on this power), this section indicates the highest and lowest combined state and local sales tax rate found within each state. This section also identifies the major exemptions—especially whether the state exempts food purchased at the grocery store and medicine—but it does not attempt to cover every special exemption from general sales taxes. This section also does not attempt to distinguish how the individual states resolve the vast and complex legal issues that arise when administering the general sales taxes—for example, drawing lines establishing the scope of the sale for resale and business-purchases exemptions as well as defining whether a particular sale involves taxable tangible personal property or exempt services or intangible property. *See* Hellerstein, *supra* at 696–702 (discussing interpretations by different states).

In addition to the general sources used for all four sections of this category, the research team consulted the CCH Multistate Sales Tax Guide. For each state's selective sales taxes designated by the U.S. Census Bureau (i.e., those for motor fuel, alcoholic beverages, tobacco products, and public utilities), this section calculates the percentage each contributes to the state's total tax revenues and identifies how much each selective sales tax provides per capita as well as the state's per capita ranking when compared with that of other states.

The fourth section, *Corporate Income and Other*, first calculates the percentage of the state's total tax revenues coming from corporate and other taxes and then provides a basic overview of the base and tax rates of the corporate income tax. This section also indicates whether or not subchapter S corporations and unincorporated business organizations such as limited liability companies and limited liability partnerships are subject to the state's corporate income tax. Finally, this section briefly discusses "other taxes"—such as gift and estate taxes, corporate stock or franchise taxes, and any other significant taxes imposed by the state—but not covered elsewhere.

The fifth and final category, Burden Analysis, first explores the overall distribution of the tax burden across different income groups in each state and then examines separately each state's distributional burden of the income, property, and sales and excise taxes. The research team relied on the extensive study sponsored by the Institute on Taxation & Economic Policy (ITEP) entitled Who Pays? A Distributional Analysis of the Tax Systems in All 50 States. The team chose this source because it contains a large sampling and a wide range of sources backing up its information and therefore appears to be the most reliable and complete state-by-state analysis of individual tax burdens.

The end of the book contains a list of other sources recently published. The sources primarily involve the work of academics and tax professionals focusing on state and local tax law and policy. In addition to several prominent sources addressing state and local taxes from a general perspective, this list features in-depth, state-specific tax studies and also provides an overview of those who are researching and reporting on tax issues in each state. The research team used the University of Alabama Libraries Database and OCLC WorldCat (a worldwide card catalog) for books and pamphlets, LexisNexis and Westlaw for tax and law review journal articles, and Google for Internet-based tax publications. The team identified the sources by searching for title, subject, and author fields that contained such keywords as the state's name and various permutations of the following terms: "tax," "excise," "income," "sales," "property," "corporate," "ad valorem," "school funding," and "equity."

During the 2007–2008 academic year, I will be leading another team of research assistants in a in-depth study and analysis of the information contained in this book. Focusing on each state, we will estimate how far away it is from complying with the Judeo-Christian moral principles requiring both adequate revenues that meet the reasonable opportunity threshold and a moderately progressive allocation of the tax burden. We will also diagnose the broad areas of each state's tax policy that need the most reform. In addition, we will look closely for trends across the states, asking which states are similar in their tax policies and why. We will look for patterns based on common characteristics such as similar regions, racial diversity, the prevalence of poverty among the population, and primarily urban versus rural culture. We hope to discover unexpected patterns that shed light on how the country as a whole can move toward having truly adequate and fair tax policy.

I sincerely hope that other scholars and organizations interested in justice issues—especially faith-based organizations—will use this information to help achieve fair state and local tax policy in their state. Well-documented information revealing the state and local tax picture in order to identify the causes of the injustice, combined with moral analysis demanding reform, is powerful indeed. In May 2003, Alabama's Governor Bob Riley put forth an enormous tax reform proposal that would have materially improved the fairness and adequacy of its state and local tax structure. Although his proposal was defeated at the polls, largely because special interests fought the proposal with lies and distortions that scared the voters who would have benefited the most into voting against the plan, Governor Riley has pushed forward, nipping at the margins of Alabama's injustice by raising the threshold for the income tax for a family of four from the disgusting level of $4,600 to $12,500—an improvement that still has a long way to go. Over coffee one afternoon, when I was complaining of Alabama's glacially slow progress, Dan Filler reminded me that because of this very modest improvement in the income tax structure, perhaps thousands of low-income families would have some extra money which, although it would seem like pocket change to us, would provide them with meat on the table more often. I will never stop fighting for more just tax policy in my state, and I hope that the information contained in this book and in my forthcoming work morally evaluating the individual states and the trends among them will help others in states all over America to go and do likewise.

Although addressing justice issues is perhaps the most compelling use of this book, the information in this fifty-state survey will be of great interest to a variety of individuals and organizations with other goals and agendas. Professors teaching courses such as State and Local Tax as well as courses focusing on business and multijurisdictional issues, especially at an advanced level, will want to consider using this book in addition to a standard textbook. Any person or organization interested in public education from any perspective will find the easy comparison of the states in the public school funding category very useful. Law firms, accounting firms, and real estate and other investment firms—in fact, any businesses that cross state lines—will find the comparisons across the states in this survey invaluable. Internationally based businesses and all other internationally based organizations interested in the individual American states will appreciate the "helicopter" view of this book. Scholars interested in population, racial, religious, poverty, and geographical trends for any reason will find the information in this survey helpful.

In addition to my research assistants, Creighton Miller, Dan Filler, Paul Pruitt, and Bruce Davidson, there are a number of others I need to thank. First, I gratefully acknowledge the financial support of the University of Alabama Law School Foundation, the Edward Brett Fund and the William H. Sadler Fund. As I was working on the book, I benefited from the ideas contributed by my tax colleagues Norman Stein and Jim Bryce (who also kindly agreed to share the State and Local Tax course with me in order to further this book); from Al Brophy, my colleague who serves as Director of Faculty Scholarship; and from Bruce Ely, Alabama's most prominent expert in state and local

tax. Walter Hellerstein and John Swain were very helpful as I prepared to teach State and Local Tax for the first time last fall. My secretary Donna Warnack, our reference librarian Penny Gibson, and Terry Davis and his staff of in-house computer experts are unsung heroes who helped me extensively over the course of researching and writing this book. Finally, given my reference to this book as "Project Jupiter," it is fitting to use astronaut John Glenn's words (as quoted in Tom Wolfe's *The Right Stuff*)—"I don't think any of us could really go on with something like this … if we didn't have pretty good backing at home"—to thank the most important people who make everything I do possible: my loving husband Brad, my children William and Nancy Lee, my father and stepmother, my brother and sister and in-laws, and especially Aunt Bernardis, probably the only person on the planet who has read everything I have written, including footnotes.

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