## TABLE OF CONTENTS

	CHAPTER I	PAG E
	THE EVOLUTION OF THE STATE INCOME TAX	
	Early faculty taxes	
4.	Recent income tax legislation	
J.	CHAPTER II	
	THE WISCONSIN INCOME TAX	
2.	History of the legislation	• 45
	CHAPTER III	
	THE TAXATION OF INCOMES IN MISSISSIPPI AND OKLAHOMA	
2.	The present Mississippi tax	. 59
	CHAPTER IV	
	THE MASSACHUSETTS INCOME TAX	
2. 3.	The earlier taxation of incomes	. 79
	CHAPTER V	
	Income Taxes in Missouri and Delaware	
	The Missouri income tax	

8 TABLE OF CONTENTS	TABLE OF CONTENTS [8			
	AGE			
CHAPTER VI				
Income Taxes in Virginia, South Carolina, and North Caroli	INA			
I. History of the Virginia income tax	93			
2. The yield of the tax in Virginia	94			
3. The repeal of the South Carolina income tax law	96			
4. The taxation of incomes in North Carolina	100			
CHAPTER VII				
THE NEW YORK INCOME TAX				
I. The history of the movement	104			
2. The present income tax law	111			
3. The revenue from the tax	124			
4. Unsettled questions	127			
CHAPTER VIII				
THE NORTH DAKOTA INCOME TAX				
1. The income tax law of 1919	1.36			
2. Criticisms of the law of 1919				
8. The operation of the income tax law	142			
4. The future of the income tax in North Dakota	145			
CHAPTER IX				
THE INCOME TAX MOVEMENT IN NEW MEXICO AND ALABAMA				
I. The New Mexico income tax	140			
2. The attempt to introduce an income tax in Alabama				
CHAPTER X	-			
THE INCOME TAX MOVEMENT IN OTHER STATES				
I. Proposals for an income tax in Ohio	1.56			
2. The income tax movement in Georgia				
3. The income tax movement in California				
4. Other steps towards income taxes	163			
	103			
CHAPTER XI				
Modern Income Tax Methods and Results				
r. Income tax rates				
2. Exemptions and deductions	•			
3. Double taxation	184			

9]	TABLE OF CONTENTS	9
		PAGI
	sment roll for the income tax	-
•	n and information at the source	
8. The distr	ribution of the proceeds of the income tax	201
9. Financia	l results	205
10. Conclusio	on	200
	APPENDIX I	
PRELIMINAR	Y REPORT OF THE COMMITTEE ON A MODE	LSYSTEM
OF STATE	AND LOCAL TAXATION	208
	APPENDIX II	
DRAFT OF A	Model Personal Income Tax Law	218
BIBLIOGRAPE	ıy	24