

won an election. Of the latter group, two men each tried one time for presidential elector but did not make it. At least, they won a memorial in this book which will outlast a crumbling cemetery headstone.

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Financing Illinois Government. By Glenn W. Fisher. *A Report of the Institute of Government and Public Affairs, University of Illinois.* (Urbana: University of Illinois Press, 1960. Pp. xvi, 202. Charts, tables, appendix, glossary. Paperbound, \$3.00.)

The literature on state and local taxation multiplies in direct proportion to the demands upon state and local governments for money to meet the growing needs of an expanding population. Professor Fisher's work is a broadly and ambitiously conceived study of the financial problems of the state of Illinois, although the author limits his analysis to an economic framework. The politics of taxation, which normally dominate the formation of fiscal policy, are not dealt with at all.

The value of this work is that it brings together in well-organized form a great deal of useful data which are available in standard reference works and official governmental reports. It is regrettable that Professor Fisher has made no attempt at original research in the field, some of which—on such topics as business and corporate tax burdens—is indispensable for an adequate analysis of the subject.

This failure contributes to the major weakness of the study. The author shows rather easily that the most relevant economic criteria prove that Illinois taxpayers are well off in comparison to those of other states. He runs into much more difficult and unresolved problems when his analysis turns to the distribution of the tax burden among the various groups within the state. For example, business firms admittedly pay substantial sales taxes on the goods they consume in their operations, but Fisher makes no effort to estimate this burden in Illinois. In the field of property taxation, the author makes the elementary error of using assessment figures to measure tax burden among classes of property taxpayers (except farmers) and compounds the error by failing to recognize that in most states a significant proportion of personal property taxes are paid by business firms. The author admits that "the data presented in this section are far too fragmentary to permit a numerical estimate of the percentage of state and local taxes in Illinois which is paid by business." He goes on to conclude—improperly, I believe—that "they are sufficient, however, to indicate clearly that taxation of business is significantly lighter in Illinois than in most states" (p. 115).

As useful as the material in this volume is, a greater contribution would have been made if more effort had been expended on compiling tax burden data which are not available in standard sources.

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