



New York State Archives

Confidential material submitted to Commission A0136

New York State Archives
222 Madison Avenue
Albany, NY 12230
archref@nysed.gov
URL: <http://www.archives.nysed.gov/>

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Overview of the Records

Repository:	New York State Archives
Summary:	The Commission for the Revision of the Tax Laws, during the Great Depression, was tasked with redesigning the state's tax structure to distribute the burden as widely and evenly as possible, with a specific eye for relieving property taxes. This series consists of two bound volumes containing reports and data sets regarding the state budget and financial situation that were assembled to allow the commission to make recommendations for changes.
Creator:	New York (State). Commission for the Revision of the Tax Laws
Title:	Confidential material submitted to Commission
Quantity:	0.5 cubic feet
Quantity:	(2 volumes)
Inclusive Date:	1930-1931
Series:	A0136

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Administrative History

The Commission for the Revision of the Tax Laws was created by Chapter 726 of the Laws of 1930, originally to submit recommendations for how to deal with the state budget surplus of nearly \$100 million. The mission of the commission changed over the next several years (L. 1931, Ch. 12, 624; L. 1932, Ch. 25, 41, 510) as the Great Depression transformed the surplus into a substantial deficit. However, some of its goals remained the same despite the budget's deterioration. It was tasked with redesigning the state's tax structure to distribute the burden as widely and evenly as possible, with a specific eye for relieving property taxes. The commission lasted through most of the Depression and authored at least six reports. It was commonly known as the Mastick Commission, after its chairman, Seabury C. Mastick.

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Scope and Content Note

This series consists of two bound volumes compiled by commission member Walter L. Pratt. The volumes contain reports and data sets regarding the state budget and financial situation that were assembled to allow the commission to make recommendations for changes. The first volume contains data and draft reports from state agencies relating to topics such as real estate burden, state revenues and expenditures, highway finance, tax administration, the competitive significance of taxes, and the possible reorganization of government. The second volume includes reports concerning issues such as the probable future load on the tax system, motor transportation taxes, agricultural real estate, state support for schools, real property titles, and retail sales taxes.

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Related Information

Related Material

Series A3231, Second report ("Depression taxes and economy through reform of local government"), 1933, contains the second report of the Commission for the Revision of the Tax Laws.

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Use of Records

Access Restrictions

There are no restrictions regarding access to or use of the material.

Access Terms

- Finance, Public--New York (State)
- Taxation--Law and legislation
- Legislating
- New York (State)

- Investigating