



New York State Archives

Second report ("Depression taxes and economy through reform of local government") A3231

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Overview of the Records

Repository:	New York State Archives
Summary:	This series contains the Commission for the Revision of the Tax Laws' second report, submitted in 1933. The report, coming in the wake of the Depression wiping out the state budget surplus, recommended several new taxes on personal income, businesses, and insurance, as well as for commodities such as vehicle licenses, gas, soft drinks, medicine, and cosmetics. It also outlined recommendations for restructuring local tax codes.
Creator:	New York (State). Commission for the Revision of the Tax Laws
Title:	Second report ("Depression taxes and economy through reform of local government")
Quantity:	0.3 cubic feet
Inclusive Date:	1933
Series:	A3231

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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 contains the Commission for the Revision of the Tax Laws' second report, submitted in 1933. The report, coming in the wake of the Depression wiping out the state budget surplus, recommended several new taxes on personal income, businesses, and insurance, as well as for commodities such as vehicle licenses, gas, soft drinks, medicine, and cosmetics. It also outlined recommendations for restructuring local tax codes.

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Related Information

Related Material

Series A0136, Confidential material submitted to Commission, contains materials submitted to 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
- Reports
- Legislating
- New York (State)
- Reporting
- Investigating