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"A Digest of Taxes for State Purposes in Montana" released by the Bureau of Business and Economic Research and the Bureau of Government Research

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MISSOULA--"A Digest of Taxes for State Purposes in Montana," a detailed study of the several taxes which the State depends on for its revenue, has been released by the Bureau of Business and Economic Research and the Bureau of Government Research of Montana State University.

In major part, the study is the posthumous work of the late Dr. Roy J.W. Ely who, until the time of his death last spring, was chairman of the Department of Economics at MSU. The study represents several years of work on Dr. Ely's part with additions by the staffs of the two Bureaus.

As Dr. Ely noted in the introduction which he wrote, the purpose of the survey is to provide the residents of Montana with basic information about their State taxes. Noting that the property tax accounts for more than 63 per cent of all tax revenues in the State, Dr. Ely dug into the history of this tax in Montana, noting that the first such tax imposed was adopted by the First Legislative Assembly of the territory which met at Bannock in 1864. The study lists subsequent changes that have been made in the tax and its methods of application including the various changes in the State code throughout the passing years. Information concerned with tax liability, method of assessment, rate, date of payment, description and administration are included. Each State tax and the amount of revenue it produces is discussed in similar fashion.

According to Dr. Ellis Waldron, Dean of the Graduate School and acting director of the Bureau of Government Research, the tax digest is being distributed to members of the Legislature, State officials and others interested in the tax structure of the State of Montana.

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