

# The Property Tax Incidence Debate and the Mix of State and Local Finance of Local Public Expenditures

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## Abstract

Many states in the US have in recent years changed the mix of state and local revenue sources used to finance local public expenditures, especially primary and secondary education, with local property taxes being replaced by various sources of state tax revenue. This article examines the desirability of such a tax substitution, focusing on the implications of the long-standing debate between the “benefit tax” and “capital tax” views of the incidence of the tax. It also includes a discussion of some recent research that elaborates the capital tax view of the property tax. (JEL codes: H10, H21, H22, H71)

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