- 7. Do you support a "true" sales Tax? (This would permit the taxation or exemption of personal services such as doctors, lawyers, beauticians, etc? It would also permit the taxation of some or all items, and the exemptions of some items, if desired.) Should exemptions from the sales tax be granted to religious, educational, and charitable institutions.

 Answer: A "true" sales tax would be supported. There is general feeling that perhaps no exemptions from the sales tax should be granted to religious, educational and markix charitable institutions and/or to governmental agencies.
- 8. Would you support or oppose an increase in the present state sales taxes? Local sales taxes? Under what circumstances?

Answer: Any increase in present state or local sales taxes would be opposed. This would only increase the regressivity of the tax. Further, if the tax base were broadened, the 2% vendor's discount eliminated, and the administration of the tax improved, this tax at present rates would bring increased revenue. There was some feeling that if all other avenues were exhausted for raising education funds then an increase in the sales tax for this purpose only might be acceptable.

9. What other conclusions have you reached?

Answer: Any new taxes should not deter the General Assembly from its responsibilities for better assessment procedures and better administration of all present taxes.

There should be a revision of the tax on capital stock of foreign corportaion so that corporations having more than 50% of their property located in Illinois would be considered domestic corporations. Z

The base of the franchise tax should be broadened to include earned supplies and the minimum fee of \$10.00 should be raised to \$50.00.

REVENUE STUDY - - CONSENSUS QUESTIONS

(To be returned to state office by May 1, 1966)

- 1. What provisions do you want in a revenue article of the constitution?
- 2. What provisions would you oppose in a revenue article?
- 3. Would you support provisions allowing property to be classified (so that different kinds of property could be taxed at different rates)?
- 4. Should classification be extended to create sub-classes within any of the following groups?

Please give your reasons.

- a. Real Property?
- b. Tangible personal property?
- c. Intangible personal property?
- d. Should any of these kinds of property be exempt from taxation? Why?
- 5. Should there be any exemptions from the property tax for religious, educational, or charitable purposes? Comment.
- 6. Do you support or oppose an income tax? Under what circumstances?
 - a. Does your support or opposition apply to: graduated, flat-rate, flat-rate with exemptions?
 - b. What provisions respecting an income tax should be in the constitution?
 - c. Would you support or oppose constitutional limitations on income tax rates?
 - d. Would you support statutory enactment of an income tax to implement a revenue article which permitted such a tax? Under what circumstances?
- 7. Do you support a "true" sales tax? (This would permit the taxation or exemption of personal services such as doctors, lawyers, beauticians, etc.? It would also permit the taxation of some or all items, and the excemptions of some items, if desired.)

Should exemptions from the sales tax be granted to religious, educational, and charitable institutions and/or to governmental agencies?

- 8. Would you support or oppose an increase in the present state sales taxes? Local sales taxes? Under what circumstances?
- 9. What other conclusions have you reached? (For example, limitations on tax rates, limitations on bonding power, or any others).

Please answer questions to indicate which provisions, if any, <u>must</u> be in the Constitution, and which ones should be statute; or indicate that you support or oppose certain provisions, and it does not matter how they are enacted.

SECOND HALF OF ANNUAL MEETING

LEAGUE OF WOMEN VOTERS DECATUR, ILLINOIS

May 11, 1966.

A quorum was not present for the scheduled meeting at the home of Mrs. Eduin Jokisch, 333 Southmoreland Place, Decatur, Illinois on May 11, 1966 at 1:00 p.m.

President Smith called the meeting to order. Seventeen members were present.

The Treasurer's report was given by Mrs. David Mann. Mrs. Roger Miller presented the 1966-67 proposed budget.

Mrs. Hurst reminded everyone of the forthcoming referendum on the Junior College and the Mental Health program. All members were urged to attend the Spring Regional Meeting at Lincoln, May 18, 1966.

A report of the National Convention in Denver, Colorado, May 2-6, was given by President Smith.

Mrs. Gerald Redford presented the 1966-67 recommended program.

Since a quorum was not present, President Smith announced that the meeting would be held again at a later date.

Meeting adjourned.

Respectfully submitted,

Mrs. Robert Butler, Secretary Pro Tem