Initiatives and Improvements to the Quarterly Summary of State and Local Government Tax Revenue

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Committee on National Statistics

• National Research Council (2007) *State and Local Government Statistics at a Crossroads*
• 21 recommendations
• One specifically for Q-tax
  – Assess the quality of the sample frame
  – Develop a probability sample for local non-property tax measurement
  – Streamline questionnaires
  – Develop cost-effective variance estimation, editing, and imputation procedures that meet Census Bureau standards
Four Main Discussions

• New edit, imputation, and variance estimates for the property tax survey

• Development of non-property tax survey probability sample

• Edit, imputation methodology and revision changes for the state tax collections survey

• Future research
Three Components of Q-tax

• F-71: Local property tax collections
  – sample which collects local government property tax data

• F-72: State tax collections
  – census of state governments to obtain all state taxes

• F-73: Local non-property taxes
  – sample which collects local government non-property tax data
New Local Property Tax Survey

- Provides a national estimate of local property tax collections
- Redesigned the sampling frame
- Stratified sample of county-areas
  - Stratified number of tax collectors by a cost indicator
  - Stratified by population and annual tax revenue
- 609 county-areas (5,400 collectors)
Local Property Tax - Improvements

- Redesigned edits
- Redesigned imputation methodology
- Introduced the new sample
- Conducted a bridge study
- Produced coefficients of variations
Local Non-Property Tax Survey

• Non-probability panel of 111 local governments

• Local general sales tax and individual income tax

• Other local taxes

• Moving to a probability sample
Local Non-Property Tax - Improvements

• The questionnaire has been expanded

• Two rounds of cognitive testing

• Revised methodology
  – Frame of tax imposers based on 2007 Census of Governments
  – 3,688 tax imposers drawn

• New sample will be mailed in January
State Tax Collections - Improvements

- Census – no sample redesign required
- Change the way revisions are displayed
- Redesign the edits
- Redesign imputation methodology
Future Research on Q-Tax

• Evaluate implemented revisions for F-73

• Develop new sample for F-71, possibly based on imposers of taxes

• Possibly combine F-71 and F-73 into one questionnaire

• Regional samples for one or both local surveys
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