

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

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U S C E N S U S B U R E A U

Helping You Make Informed Decisions

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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