

Appendix 8. Research/Literature

See this link: <http://www.mass.gov/dor/tax-professionals/news-and-reports/tax-expenditure-commission-materials/research-literature/>

➤ Comparison of Different TEB Tools

See this link: <http://www.mass.gov/dor/tax-professionals/news-and-reports/tax-expenditure-commission-materials/research-literature/research-literature-comparison-of-different-teb-tools.html>

- Efficiency and Tax Incentives: The Case for Refundable Tax Credits
- The Re-Examination of the Effects of Personal Deductions, Tax Credits and the Tax Rate Schedule on Income Tax Progressivity and Income Inequality
- Tax Deductions and Credits, Direct Subsidies, and Efficiency in Public Expenditure
- The Changing Composition of Tax Incentives
- Deductions vs. Credits: A Comment
- The Tax Allowance for Dependents: Deductions Versus Credits

➤ TEB-Related FTA Presentations

See this link: <http://www.mass.gov/dor/tax-professionals/news-and-reports/tax-expenditure-commission-materials/research-literature/research-literature-teb-related-fta-presentations.html>

- California Income Tax Expenditures
- Iowa's Tax Credit Tracking and Analysis Program
- Assessing the Effectiveness of Tax Expenditures: Lessons from Minnesota
- Tax Exemptions & Tax Incidence: A Biennial Report Produced by the Texas Comptroller of Public Accounts
- Tax Expenditures and the Subsidization of Homeownership
- The Critical Link Between Tax Policy and Tax Expenditure Budgets: The Importance of Unresolved Issues for States

➤ Transparency, Accountability Studies

See this link: <http://www.mass.gov/dor/tax-professionals/news-and-reports/tax-expenditure-commission-materials/research-literature/transparency-accountability-studies.html>

- Money for Something: Job Creation and Job Quality Standards in State Economic Development Subsidy Programs

- Transparency, Accountability Studies Summary
- Tax Expenditure Budgets: Concepts and Challenges for Implementation
- Tax Expenditure Reporting to Improve Accountability
- Tax Expenditure Review Report: Bringing Tax Expenditures Into the Budget Process
- Reforms Needed to Bring Greater Scrutiny to "Tax Expenditures"
- Making Oklahoma's Tax Expenditures More Transparent and Accountable
- Getting the Best Bang for Your Buck: Transparency and Accountability Tools for Oregon Tax Subsidies
- Every Dollar Counts: Why It's Time for Tax Expenditure Reform
- A Reconsideration of Tax Expenditure Analysis
- Background Information on Tax Expenditure Analysis and Historical Survey of Tax Expenditure Estimates
- Government Performance and Accountability: Tax Expenditures Represent a Substantial Federal Commitment and Need to Be Reexamined
- Estimates of Federal Tax Expenditures for Fiscal Years 2010-2014
- Promoting State Budget Accountability Through Tax Expenditure Reporting
- Calls for Accountability: Will it Help the Overall Incentives Process?

➤ Service Taxation

See this link: <http://www.mass.gov/dor/tax-professionals/news-and-reports/tax-expenditure-commission-materials/research-literature/research/literature-service-taxation.html>

- Expanding Sales Taxation of Services: Options and Issues
- FTA - State Comparison of Sales Taxation of Services (including FTA Survey Data on Sales Taxation of Services: 2007 Update; Table 1a. Cross-State Comparison of Non-exempt Services by Major Categories (Sorted by State); Table 1b. Cross-State Comparison of Non-exempt Services by Major Categories (Sorted by Total Number of Non-Exempt Entries); Non-exempt Services in MA)
- Estimates of MA FY13 Sales Tax Expenditures for Services

➤ U.S. & International TEB Practices

See this link: <http://www.mass.gov/dor/tax-professionals/news-and-reports/tax-expenditure-commission-materials/research-literature/research/literature-u-s-and-international-teb-practices.html>

- Tax Expenditure Budgets: Concepts and Challenges for Implementation
- Tax Expenditures and Tax Reform: Issues and Analysis

- An Estimation of Tax Expenditures in Japanese Income Tax from the Viewpoint of Fiscal Transparency
- Tax Expenditures -- Shedding Light on Government Spending Through the Tax System

➤ Other TEB Studies

See this link: <http://www.mass.gov/dor/tax-professionals/news-and-reports/tax-expenditure-commission-materials/research-literature/other-teb-studies.html>

- Redistribution and Tax Expenditures: The Earned Income Tax Credit
- Tax Expenditures, the Size and Efficiency of Government, and Implications for Budget Reform