

Which Survey Report to Use? A Revisit to the 1934 Survey of Public Finance Scholars

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Abstract:

Public policymakers are interested in public finance professors' opinions on key tax policy issues. A report on a 1934 survey of this kind appeared in Walker (1935), which was relied upon by Slemrod (1995). While valuable for its historical context and influence on subsequent studies, Walker's (1935) sample has limitations compared to the full sample, including a lower response rate, smaller sample size (52 responses), and less diverse sample composition. This paper enhances our understanding of tax opinions in the 1930s by unveiling the findings from the full sample (127 responses). We find significant differences in many questions between the full sample and Walker (1935). We discuss how the full sample's results would have informed Slemrod's (1995) discussions on temporal shifts in tax opinions. We also discover many questions that were not reported in Walker (1935) and later studies. Many of these unreported questions hold significant relevance, both during the time when the subsequent studies were published and in the present context.

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