



*University of Connecticut
School of Law Library*

LEGAL HISTORY OF AMERICAN TAXATION RESEARCH GUIDE

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I. Introduction

This guide is designed to help students locate a broad range of legal and non-legal materials on the history of American taxation. The guide covers sources available in print in the library, web sites, electronic databases available from on-campus computers, and files in Lexis and Westlaw that are relevant to research in this area. Other research guides available in the series published by the library that might be useful include *Basics of Tax Research* and *Federal Legislative History*.

Thorough research in this area will require the use of books, journal articles, government documents, and other types of publications. Many of the access tools necessary to locate materials on point are electronic. Some non-legal materials may need to be borrowed from other libraries, so it is important to begin research early in order to allow time to obtain borrowed materials. Many items requested through interlibrary loan are received within a week of the

request, but specialized items that are not widely held by other libraries may take longer to obtain.

Our library contains a sizeable collection of research materials on this topic. Materials on loan to another member of the University of Connecticut School of Law community may be recalled for your use. Again, though, it is advisable to begin research early in order to make sure that you have time to gain access to all of the materials you need.

II. Books

A. Law Library

Books on a topic are best located through an online library catalog. Our library contains a good collection on the history of American taxation, and a selection of the major works appears below. Our online catalog will help you to locate other materials in this library that are relevant to your research. The web address for our law library online catalog is <http://uconl.law.uconn.edu>.

- 1991 Chain reaction: the impact of race, rights, and taxes on American politics / Thomas Byrne Edsall with Mary D. Edsall (4th Floor, JK 524 .E28 1991)
- 1996 Federal taxation in America: a short history / W. Elliot Brownlee (4th Floor, HJ 2362 .B76 1996)
- 1982 Fight, flight, fraud: the story of taxation / Charles Adams (4th Floor, HJ 2250 .A32 1982)
- 1993 For good and evil: the impact of taxes on the course of civilization / Charles Adams (4th Floor, HJ 2250 .A323 1993)
- 1996 Funding the modern American state, 1941-1995: the rise and fall of the era of easy finance / edited by W. Elliot Brownlee (4th Floor, HJ 2381 .F86 1996)
- 1990 History and organization: history of taxation, organization of the IRS, functions within the IRS / Internal Revenue Service (4th Floor, HJ 3252 .U55 1990)
- 1973 A history of regulatory taxation / by R. Alton Lee (5th Floor, KF 4695 .L4)
- 1986 A history of taxation and expenditure in the Western world / Carolyn Webber and Aaron Wildavsky (4th Floor, HJ 2250 .W42 1986)
- 1911 The income tax : a study of the history, theory and practice of income taxation at home and abroad / by Edwin R.A. Seligman (4th Floor, HJ 4629 .S4 1911)
- 1984 The limits of symbolic reform: the New Deal and taxation, 1933-1939 (4th Floor, HJ 2377 .L44 1984)
- 1993 Redeeming the Republic: Federalists, taxation, and the origins of the Constitution / Roger H. Brown (4th Floor, HJ2368 .B76 1993)
- 1987 Split income and separate spheres : tax law and gender roles in the 1940s / by Carolyn Jones (5th Floor, KF 8700 .A7 W67 1987 2-5)

- 1992 The tax decade : how taxes came to dominate the public agenda / C. Eugene Steuerle (4th Floor, HJ 2381 .S74 1992)
- 1974 Tax philosophers: two hundred years of thought in Great Britain and the United States / by Harold Martin Groves, edited by Donald J. Curran (4th Floor, HJ 2317 .G76)
- 1967 Taxation and democracy in America / by Sidney Ratner (4th Floor, HJ 2362 .R3 1967)
- 1977 Taxation and political change in the Young Nation, 1781-1833 / Dall W. Forsythe (4th Floor, HJ 2368 .F67)
- 1954 Taxation in the United States / by Randolph E. Paul (4th Floor, HJ 2362 .P35)
- 1998 Taxing America: Wilbur D. Mills, Congress, and the state, 1945-1975 / by Julian Zelizer (4th Floor, HJ 2381 .Z45 1998)
- 1997 Taxing women / Edward J. McCaffery (5th Floor, KF 6289.8.W6 M38 1997)
- 1998 Those dirty rotten taxes: the tax revolts that built America / by Charles Adams (4th Floor, HJ 2362 .A3 1998)
- 1996 The worst tax? A history of the property tax in America / by Glenn W. Fisher (4th Floor, HJ 4120 .F57 1996)

B. University of Connecticut Babbidge Library

Books in other libraries in areas such as the study of social and political movements also may be of interest. The University of Connecticut main library in Storrs, the Homer Babbidge Library, contains a sizeable collection in the social and political sciences. A search in the Babbidge Library online catalog, known as Homer, is a good place to start research for non-legal materials. Homer may be searched on the web at <http://homerweb.lib.uconn.edu>. Items located in the Homer catalog may be requested through Interlibrary Loan at the Law Library Reference Desk.

C. World-wide Libraries

The international bibliographic database of library materials known as WorldCat is useful to locate materials not held by the University of Connecticut. This database contains records for over 35 million items, so a broad search will retrieve an overwhelming number of items. If you are searching for something specific or something in a narrow subject area, though, World Cat is a very valuable resource. WorldCat is listed in the Most Frequently Used databases list on the law library's research databases page at <http://www.law.uconn.edu/library/database>. The "advanced" search option will give you more ways to search the database than the simple search on the first screen. Information about libraries that own a particular item is available in WorldCat as well. Items located on WorldCat also may be requested through Interlibrary Loan at the Law Library Reference Desk.

II. Journal Articles

Journal literature may be accessed in a variety of ways. The Homer Babbidge Library at Storrs

provides the law school community with access to many online indexes for journal articles, and also to some databases that supply the full text or full image of articles.

A. Legal Journals

The two major indexes for law journal literature, *Index to Legal Periodicals* and *Legal Resources Index*, may be searched on the law library web site at <http://www.law.uconn.edu/library/resources/lpi.html>. These two online indexes cover legal journal literature since 1980. To find legal articles prior to 1980, the print *Index to Legal Periodicals* in the third floor Reference collection at K 33 .I56 must be searched year by year. These older articles may yield valuable insight into the views and opinions of taxation during a given period of time.

B. Sociology, Political Science, and History Journals

The indexes into the journal literature in these subject areas are available to the law school community through online subscriptions maintained by the Babbidge Library. They may be used from any computer on the law school campus.

Sociological Abstracts, 1963-present

<http://www.law.uconn.edu/library/database/socabs/>

Sociology studies human behavior and the response of humans to their social environment. After selecting this database at the link above, scroll down the alphabetical list of database titles until you find Sociological Abstracts. Note that the database is split into two segments by years, 1963-1985 and 1986 to present. Check the files you wish to search, and then click on the Open Selected Databases button. Choose Search Builder for greater control over the search process.

Social Science Abstracts and Full Text, 1994 to present

<http://www.law.uconn.edu/library/database/socscift/>

This database provides selected full text of articles from major sociology journals from 1995 to the present, with abstract coverage from 1994. While you can obtain the full text of articles, the pagination may not be the same as in the original publication. Select Omni FullText Mega after following the link above, and then the SearchPlus button at the bottom of the page to begin your research.

PAIS International, 1972 to present

<http://www.law.uconn.edu/library/database/pais-int/>

PAIS International, from Public Affairs Information Service, is an important index to worldwide public and social policy literature on the political, economic, and social issues in current debate. After selecting this database at the link above, scroll down the alphabetical list of database titles until you find PAIS International. Check the file you wish to search, and then click on the Open Selected Databases button. Choose Search Builder for greater control over the search process.

America, History and Life, 1964 to present

<http://www.law.uconn.edu/library/database/ahl/>

This is the primary source for historical journal literature covering the United States and Canada. (Its companion database, Historical Abstracts, covers the history of the rest of the

world.)

C. Business and Economics Journals

These online journal indexes are made available to the law school community by the Babbidge Library in Storrs. The journal articles indexed in these databases will provide insight into the economic and corporate perspective on the times.

ABI/INFORM Global Edition, 1971 to present article abstracts, 1991 to present full text
<http://www.law.uconn.edu/library/database/abi/>

This is the premier index to business and management literature. After selecting this database at the link above, select one or more of the ABI/INFORM files available for searching. Then click on the Open Selected Databases button. Choose Search Builder for greater control over the search process.

Wilson Business Full Text, 1982 to present article abstracts, 1995 to present full text
<http://www.law.uconn.edu/library/database/wbusift/>

While you can obtain the full text of selected articles since 1995, the pagination may not be the same as in the original publication. Select Omni FullText Mega after following the link above, and then the SearchPlus button at the bottom of the page to begin your research.

EconLit, 1969 to present

<http://www.law.uconn.edu/library/database/econlit/>

Econlit is the fundamental indexing and research tool in economics. After selecting this database at the link above, scroll down the alphabetical list of database titles until you find EconLit. Check the EconLit file, and then click on the Open Selected Databases button. Choose Search Builder for greater control over the search process.

D. Popular and General Interest Journals

Popular and general interest periodicals often provide commentary on current events that provides perspectives from the ordinary citizen on social and political movements of the era. Beginning with the Poole's Plus index, which covers popular nineteenth century periodicals and the New York Times from 1802-1906, and then the Reader's Guide (available in print at the Connecticut State Library in Hartford), which covers popular literature from 1900 to present, a researcher can discern popular views on topics spanning two centuries.

Poole's Plus, 1802-1906

<http://www.law.uconn.edu/library/database/poole/>

Online index to nineteenth century general periodical literature, including the New York Times.

Reader's Guide to Periodical Literature, 1900 to present

Available in print in the Reference collection at the Connecticut State Library in Hartford. More recent years of the index are available online from 1982 to the present, with selected full text of articles available from 1994 to the present, at

<http://www.law.uconn.edu/library/database/readersguide/>. Select Omni FullText Mega after following the link above, and then the SearchPlus button at the bottom of the page to begin your research.

Expanded Academic ASAP, 1980 to present

<http://www.law.uconn.edu/library/database/ea-asap/>

Broad indexing coverage of every major discipline, with selected full text of articles. Useful to gain a broad perspective on an issue.

New York Times Index, (in print) 1923 to present

Law Library Reference Collection, 3rd Floor, AI 21 .N452

Microfilm of the New York Times from 1968 to the present is available in Cabinet 51 in the Microform Room on the 4th floor of the law library. Abstracts of articles are available on Lexis-Nexis from 1969-1979, with full text coverage beginning in 1980. Seen as the national newspaper, the New York Times is an excellent resource for contemporaneous accounts of the political and social events of an era.

Alternative Press Index, 1991 to present

<http://www.law.uconn.edu/library/database/api/>

The best source for locating perspectives from radical, leftist, and alternative press publications.

IV. Government Publications

The publications of the federal government offer a wealth of information for historical research. Legislative histories of federal tax laws provide information regarding the intent of the laws. There are compiled legislative histories of major tax legislation in our library collection. A word search in the online catalog of “tax and legislative and history” will retrieve a list of these compilations. The Connecticut State Library in Hartford is a federal document depository library and contains many government documents that will be useful in your research. Documents from executive branch agencies at the State Library also may be helpful.

A. Legislative History of Tax Laws

The Westlaw database FTX-LH (student Westlaw password needed) contains congressional committee reports for major public laws related to taxation since 1948. From 1990 to the present, the database also includes committee reports on tax-related bills that did not become law.

The *Congressional Index Service* is a microfiche set with a printed index that contains all Congressional committee hearings and reports from 1970 to the present. The printed index is located on the 3rd floor of the library in the Reference collection at KF 49 .C62. The microfiche is located in cabinet 19 in the 4th floor Microform Room.

The online *LexisNexis Congressional*,

<http://www.law.uconn.edu/library/database/conguniv/>, contains an index for historical congressional publications from 1789-1969. If you find a citation for a document in this index, speak with a reference librarian about the best way to obtain the item since most of these older documents are not in our library collection.

B. Government Statistical Compilations

Tables in these resources reference other publications that lead to even more detailed

information on the subject. Statistics on income, expenditures, business, government, finance, health, religion, etc. are all available.

Historical statistics of the United States, colonial times to 1970
3rd Floor Reference Collection, HA202 .H57 1989

Historical statistics of the United States, 1789-1945: a supplement to the Statistical abstract of the United States
4th Floor, HA202 .U58 1949

Statistical abstract of the United States (1979 to present)
4th Floor, HA 202 .U58
Connecticut State Library in Hartford has 1878 to present; 1995 to present on the web at
<http://www.census.gov/prod/www/statistical-abstract-us.html>

C. Other Government Documents

Several other guides and indexes to government documents provide access to historic documents from federal executive agency publications. The Connecticut State Library in Hartford has the following guides in its reference collection:

CIS index to U.S. executive branch documents, 1789-1909

Cumulative subject index to the monthly catalog of United States government publications, 1900-1971

Cumulative title index to United States public documents, 1789-1976

Monthly catalog of United States government publications, 1895 to present
1994 to present is available on the web for free at <http://purl.access.gpo.gov/GPO/LPS844>

The State Library also will have many of the documents indexed in these guides, since it is the full government document depository library for the state of Connecticut.

V. Web Sites

Tax History Project Museum
<http://www.tax.org/museum/>

This site is an online tax history “museum” sponsored by Tax Analysts with an interactive floor plan for tax history “exhibits” from 1660 to 1900. The “exhibits” include text and images. Twentieth century exhibits are in progress, and will include sound clips and images of photos and posters.

The Price of Civilization: Taxation in War and Depression, 1993-1946
<http://products.tax.org/civsite/>

Site provides historical documentation and images of propaganda posters of the era, focusing on documents from the Department of Treasury’s Division of Tax Research.

Taxing Federalism

<http://products.tax.org/federalists/>

Site reproduces nine of the Federalist Papers from 1787-1788, including all substantive discussion of federal revenue powers. These papers illuminate key ideas behind America's constitutional creation, including the federal taxing power.

History of the Federal Income Tax (The Century Foundation)

<http://www.tcf.org/Publications/Basics/Tax/History.html>

This site presents a scholarly paper presenting issues related to tax reform. The Century Foundation (formerly the Twentieth Century Fund) is a nonprofit and nonpartisan research foundation that undertakes timely and critical analyses of major economic, political, and social institutions and issues.

VI. Other Recommended Resources

Public Opinion Online (POLL)

<http://www.law.uconn.edu/library/database/poll/>

Public Opinion Online (POLL) is a full-text collection of public opinion surveys conducted in the United States from 1936 to date. POLL covers the full spectrum of public interest, i.e., politics, government, public institutions, international affairs, business, social issues and attitudes, and consumer issues and preferences.

JSTOR

<http://www.law.uconn.edu/library/database/jstor/>

Database of images of articles from scholarly journals in core academic disciplines from the beginning of the journal until five years before present. Major journals included in the areas of history, economics, sociology, political science, and economics.

Project Muse

<http://www.law.uconn.edu/library/database/muse/>

Full text database of scholarly articles from over 100 journals published by university presses for the past few years in a broad range of subject areas, including history. Pagination to the original printed document is included.