State, County and City Sales Taxes — August 1999

by William Lilley III and Laurence J. DeFranco of InContext Inc., with the assistance of George Gross

Submitted to the U.S. Advisory Commission on Electronic Commerce, September 15, 1999

Summary of Tax Spreadsheet, Bar Chart and Tax Maps

The following pages contain:

- A spreadsheet breakout, showing tax rates levied by various state, county, and city jurisdictions. It enables the reader to see both the complexity and diversity of the sales taxes across thousands of United States jurisdictions.
- A bar chart correlating different total sales tax rates with the number of jurisdictions taxing at that rate; this bar chart enables a reader to grasp quickly how diverse the sales tax structure is across all U.S. jurisdictions.
- A multi-color map of the United States showing, in specific jurisdictional detail, what jurisdictions levy sales taxes and what their combined total rates are as of August 1999. This map is read best electronically so that the reader can "zoom in" on or magnify the local jurisdictions that have their own sales taxes as well as county and state sales taxes. When the map is visualized in 8 1/2 by 11 inch size, for city-level tax levies appear only as small darkish waves with their precise color-coding (hence the tax rate level) difficult to read.
- A map that measures the total sales and excise taxes placed on a basket of goods by all states, counties, and cities. The basket includes: 1 carton of cigarettes, 12 gallons of gas, 1 case of beer, 1 bottle of wine, and 1/5 bottle of vodka.
- A map of a portion of the Illinois-Indiana border showing the impacts on retail employment of different levels of sales and excise taxes in adjacent jurisdictions.
- A brief description of InContext's credentials in this area as well as the relevant backgrounds of the three authors.

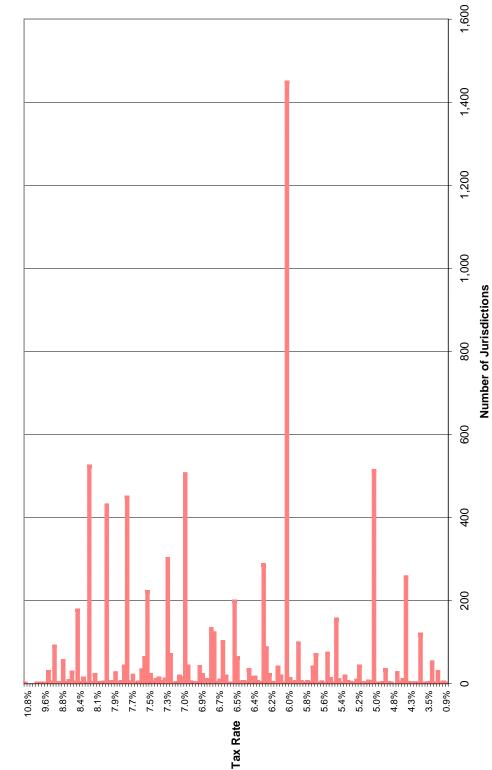
The value of this material for the Commission is straightforward. The material is current and is presented in essentially picture formats—multi-color maps, a bar chart and a spreadsheet.

How and why this work was done: This material reflects more than a decade of InContext's work in this field—both for its clients (government and private sector) and for InContext's scholarly publications. That work necessarily involves the tracking of state and local taxes of all kinds, as well as the digitization of state and local governmental boundaries. The maps reflect the software merger of the different tax rates and the different governmental boundaries.

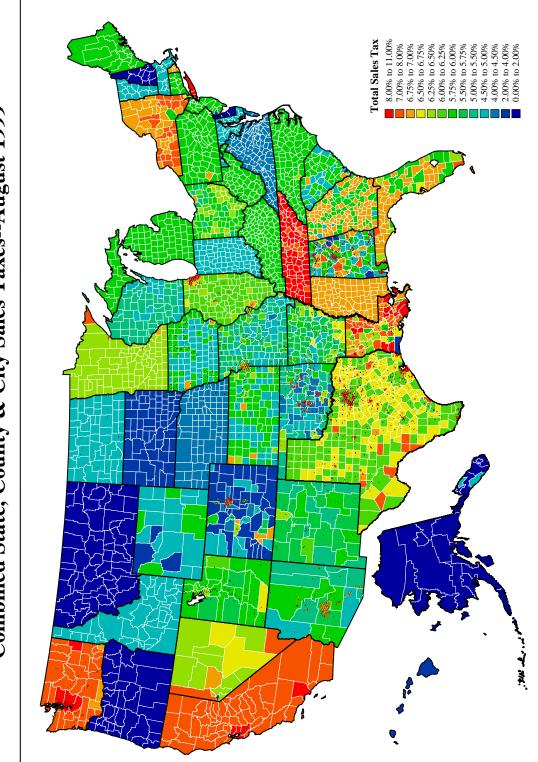
What the work shows: This material shows how many thousands of different U.S. jurisdictions levy sales taxes and at what varying rates. Thus the materials give the reader an instant snapshot of today's full range of complexity and diversity in the sales tax area.

What the work does not show: Readers should be aware that this material does not cover a critical aspect of U.S. sales tax complexity and diversity—that is, the rate and locus of sales tax change. The map consolidates thousands of different taxes into a single snapshot; that same snapshot taken a year hence will be different, particularly in those state jurisdictions where there are numerous counties and cities levying sales taxes.

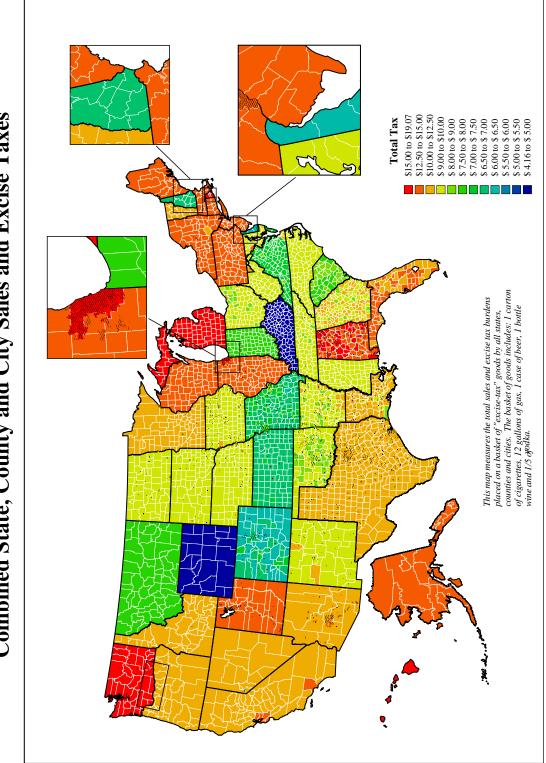
No Sales Tax 15 126 14/23 14/84 1 1 6/75 1 1 6/75 1 1 6/75 1 1 6/75 1 1 6/75 1 1 6/75 1 1 6/75 1 1 6/75 1 1 1 6/75 1 <th1< th=""> 1 <th< th=""><th>Tax Rate</th><th>States</th><th>Counties*</th><th>Cities**</th><th>Total</th><th>Tax Rate</th><th>States</th><th>Counties</th><th>Cities**</th><th>Total</th></th<></th1<>	Tax Rate	States	Counties*	Cities**	Total	Tax Rate	States	Counties	Cities**	Total
Total wights 46 3.011 4.596 7.653	No Sales Tax						States	councies	cities	Total
1000 1000 3 3 500 3 151 44 19 2000 2 27 29 6.573 1 1 2000 1 15 36 52 6.635 7 94 10 3000 1 15 36 52 6.635 7 94 10 500 1 1 6.756 1 1 10 11 10										
1500 1 6573 1 1 2000 2 27 29 6575 1 1 2750 1 1 6600 1 1 1 500 1 1 670 1 1 670 1 1 500 1 1 670 1 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>										
2000 2 27 29 6.57 1 11 3000 1 15 36 52 6.625 7 94 10 3000 1 15 36 52 6.625 7 94 10 3000 1 1 6.700 1 11 13 3000 8 99 12 11 6.750 12 12 3000 8 99 12 11 6.750 1 21 2 300 2 2 3 257 6.925 3 38 4 4500 2 252 3 257 6.925 3 21 2 4500 1 1 12 6.930 4 4 4 775 2 2 3 7.100 2 21 22 50 785 1 1 12 22 7.200 1								3 151		
2750 1 1 1 6.600 1 11 1 3000 1 1 2 6.650 7 94 10 3500 1 1 1 6.750 12 12 3800 1 1 1 6.750 12 12 3800 1 1 1 6.700 12 10 3800 1 1 1 6.800 12 10 1200 1 1 1 6.900 12 10 1200 1 1 2 6.893 1 2 10 1400 2 25 3 257 2 4 2 1400 1 1 2 6.938 2 2 4 1725 2 2 2 1000 2 21 22 14 1750 1 1 1 7.000 2 24 4 1750 1 1 1 7.100 1 1 1900 1 1 1 7.200 1 1 1917 1 1 1 7.200 1 1 <										
3000 1 15 36 52 6.653 7 94 10 3500 1 1 6.750 1 1 6.750 1 11 3000 8 99 12 119 6.750 121 11 13 4000 8 99 12 119 6.750 121 11 13 1225 1 1 1 6.800 1 8 14 15 1250 1 1 1 6.873 1 1 16 7 90 3 38 4 1300 2 222 3 25 6.900 3 38 4 14 7 1 1 7 100 2 122 120 11 14 7 1 1 1 10 7 10 1 11 12 10 1 11 12 10 1 </td <td></td> <td></td> <td>2</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>			2							
3500 1 1 1 6500 8 8 3800 1 1 6725 121 121 3800 1 1 6725 121 11 13 3800 1 1 6750 121 11 13 3201 1 1 6800 18 9 3235 1 1 2 6800 18 8 3255 1 1 1 6895 18 18 3300 2 22 22 6900 3 38 4 4505 1 1 1 2 6930 14 1 7725 26 26 6975 142 4 4 7750 1 1 2 700 2 212 20 4000 1 32 733 7150 1 1 1 4775 1 1 1 7250 55 246 30 5000 12 402 99 513 7350 1 1 407 1 1 7400 1 8 1 5100 1 1		1	15					7		
3800 1 1 6725 2 121 111 13 400 8 99 12 119 6750 121 11 13 225 1 1 2 6850 1 8 2 22 6850 1 8 3300 2 22 6900 3 38 4 4500 1 1 2 6900 3 38 4 655 1 1 1 2 6950 42 4 4 7725 26 26 6975 42 4 </td <td>3.500</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	3.500									
6000 8 99 12 119 6.750 121 11 13 2200 1 1 6.850 1 8 2250 1 1 6.850 1 8 3300 2 2 6.900 3 38 4 4550 2 252 3 257 6.925 1 1 4625 1 8 9 6.938 4 4 4 700 1 1 1 7.000 2 291 212 50 4850 1 1 1 7.100 13 1 1 900 1 32 7.150 18 1 1 917 1 1 1 2.25 70 7 1 917 1 1 2.12 7.00 3 1 1 916 1 1 2.25 23 18 1	3.750		1		1	6.700		1	1	
1200 1 1 6 800 9 2525 1 1 2 6 805 1 2 2500 2 2 2 6 905 3 38 4 4500 2 22 2 6 905 3 38 4 4525 1 8 9 6 938 2 2 7700 1 1 2 6 950 42 4 7755 2 26 26 6 957 42 4 7850 1 1 1 7.000 2 21 22 950 1 1 1 7.125 20 70 7 975 1 1 1 7.250 5 7.360 1 2 2 1975 1 1 1 7.400 1 8 2 1515 5 3 8 7.500 23 198 2 <td>3.800</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	3.800									
3225 1 1 2 6.650 1 8 3300 2 25 6.90 33 38 4 4500 2 252 3.257 6.925 3 1 4625 1 8 9 6.938 2 2 7250 26 6.975 42 4 750 1 7000 2.291 212 50 8550 1 1 7.100 413 1 900 1.32 2 7.125 13 1 917 1 1 1 7.250 52.40 30 950 1 1 7.250 55 240 30 917 1 1 7.250 55 240 30 100 2 402 99 513 7.350 1 5 1255 2 3 6 7.375 3 10 1 1265 7.950 2 2 2 2 2 2 2 </td <td></td> <td>8</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>121</td> <td></td> <td></td>		8						121		
1250 1 1 6.875 2 21 22 300 2 252 3 257 6.925 3 38 4 1 1 2 6.950 3 38 4 4525 1 8 9 6.938 24 4 7700 1 1 2 6.950 4 4 7725 26 26 6.975 242 4 4750 1 1 7.000 2 29 13 1 850 1 1 7.100 18 1 1 900 1 32 33 7.150 21 2 917 1 1 7.200 1 1 1 950 1 1 7.200 1 9 1 1000 12 402 99 51 7.500 1 9 1 11 1 7.400 1 8 1 1 1 1 1 1 11 1 7.400 1 1 1 1 1 1 1 1 1 1 125 3 <		1						1		
3300 2 2 6 500 3 36 4 4500 2 252 3 257 6 255 1 1 4625 1 8 9 6 538 2 2 4725 26 26 6 575 442 4 4750 1 1 7000 2 212 212 4850 1 1 1 7000 2 212 250 4850 1 1 1 7100 13 1 4850 1 1 1 7250 13 7300 1 950 1 1 1 7250 55 26 30 5100 1 1 1 7400 1 8 5 5125 5 3 8 7500 22 2 2 525 2 33 3 1 765 3 3 <t< td=""><td></td><td>1</td><td></td><td></td><td></td><td></td><td></td><td>1</td><td></td><td></td></t<>		1						1		
1500 2 252 3 257 6.925 1 1 1425 1 8 9 6.938 2 2 1700 1 1 2 6.959 44 2 1725 26 26 6.975 42 4 1 1 7.000 2 21 21.212 55 1850 1 1 7.000 2 21 31 1 1900 1 32 33 7.150 2 2 1 1 7.000 1 <								3		
1700 1 1 2 6 975 4 4 1725 26 6 975 281 212 250 1850 1 1 7,000 2 211 212 50 1875 2 2 7,125 13 11 1970 1 1 7,200 18 1 900 1 1 7,200 18 1 950 1 1 7,200 5 246 30 950 1 1 7,250 5 246 30 950 1 1 7,250 5 30 1 9 1 5100 12 402 99 5,375 3 310 1 1 5 5 5 5 5 5 33 33 3	4.500	2						-		
1725 26 6.975 42 44 4750 1 7.000 2 291 212 552 1857 2 2 7.100 2 291 13 1 1900 1 32 33 7.150 2 2 1 1900 1 32 33 7.150 5 7 7 1917 1 1 7.225 70 7 1955 1 1 7.250 55 2.46 30 5000 12 402 99 513 7.300 1 9 1 5155 5 7.350 1 8 1 1 1 1 1 1 5160 1 1 7.400 1 8 1 1 1 1 1 1 1 5150 3 8 7.475 23 19 22 2 2 2 3 3 1	4.625	1	8		9	6.938			2	2
1 1 7000 2 291 212 50 4850 1 1 7.100 13 1 4875 2 2 7.125 18 18 1 4900 1 33 7.150 2 1 <td>4.700</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	4.700									
1850 1 1 7,100 13 1 4875 2 2 7,125 18 1 900 1 32 33 7,150 2 2 950 1 1 7,225 55 246 30 950 1 1 7,225 55 246 30 1 957 1 1 7,276 3 3 10 1 1 500 12 402 99 513 7,376 3 3 10 1 5159 6 6 7,376 23 10 1 1 1 10 1 8 3 10 1 1 1 10 1 10 1 10 10 10 10 1 10 1 10	4.725		26		26					
1 2 2 7.125 1 18 1 900 1 32 7.150 2 2 917 1 1 2 7.200 1 2 917 1 1 7.225 700 7 975 1 1 7.225 700 7 900 12 402 99 513 7.300 1 9 1 100 5 5 7.350 3 10 1 8 1 1 7.400 1 8 1 11 1 7.400 1 8 1 1 8 1		1			-			2 291		
9900 1 32 33 7.150 2 2 9507 1 1 7.200 1 1 975 1 1 7.250 55 246 30 5.000 12 402 99 513 7.350 1 9 1 1.100 5 3 6 6 7.375 3 100 1 1.125 6 6 7.375 3 10 1 1 8 5 5.125 38 4 42 7.475 22 2 7.410 3								-		
917 1 1 1 2 7.200 1 1 950 1 1 7.225 5 70 7 975 12 402 99 513 7.300 1 9 1 5.00 12 402 99 513 7.300 1 9 1 5.125 6 6 7.350 3 10 1 8 1 1 7.400 1 8 1 1 8 1 1 8 1 1 8 1 1 8 1 1 8 1 1 8 1 1 8 1		1						+		
950 1 1 7.250 500 500 12 402 99 513 7.350 1 9 1 5100 2 6 6 7.350 1 9 1 5112 6 6 7.350 3 100 1 5125 6 6 7.375 3 100 1 5133 2 2 7.410 3 3 3 5250 5 3 8 7.500 23 18 22 2 5350 1 1 1 7.607 1 3	4.917	1						1		
975 1 1 7,250 55 246 300 5000 12 402 99 513 7,350 1 9 1 5100 5 7,350 3 10 1 1 9 1 5105 1 1 7,400 1 8 1 1 8 1 1 8 1 <t< td=""><td>4.950</td><td></td><td></td><td></td><td></td><td></td><td></td><td>1</td><td></td><td></td></t<>	4.950							1		
5100 5 5 7,350 5 5 5.125 6 6 7,375 3 10 1 5.150 1 1 7,400 1 8 5.133 2 2 7,410 3 2 3 3	4.975		1		1	7.250		55	246	301
5.125 6 6 7.375 3 10 1 5.150 1 7.400 1 8 5.250 5 3 4 42 7.410 3 5.250 5 3 8 7.500 22 2 5.350 1 1 7.625 33 3 5.375 4 4 7.650 3 3 5.400 7 10 17 7.667 1 7 5.425 1 1 7.700 3 17 2 5.425 1 1 7.700 3 17 2 5.425 1 1 7.800 4 4 7 5.500 1 8 66 155 7.750 16 43 4 5.626 73 20 73 7.875 1 2 2 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	5.000	12						1		
5.150 1 1 7.400 1 8 5.183 2 2 7.410 3 5.255 38 4 42 7.475 22 2 5.250 5 3 8 7.500 23 198 22 5.355 1 1 7.600 7 56 6 5.357 4 4 7.655 33 3 5.400 7 10 17 7.667 1 - 5.425 1 1 7.700 3 17 2 5.475 9 9 7.25 4 4 - 5.503 1 8 66 155 7.750 16 433 44 5.600 7 5 12 7.850 4 - - - 2										
5.183 2 2 7,410 3 5.225 38 4 42 7,475 22 2 5.250 5 3 8 7,500 23 198 22 5.350 1 1 7,600 7 56 6 5.375 4 4 7,650 3 3 3 5.400 7 10 17 7,667 1 - 5.425 1 1 7,700 3 17 2 5.447 9 9 7,725 4 4 - 5.500 1 8 66 155 7,750 16 433 44 5.626 53 20 73 7,875 1 2 2 5.626 53 20 73 7,875 1 2										
5.225 38 4 42 7.475 22 22 5.250 5 3 8 7.500 23 198 22 5.350 1 1 7.600 7 56 6 5.357 4 4 7.625 33 3 5.400 7 10 17 7.667 1 - 5.425 1 1 7.700 3 17 2 5.435 9 9 7.725 4 4 - 5.645 1 1 7.800 4 38 4 5.600 7 5 12 7.855 1 2 5.625 53 20 73 7.875 1 2 2 5.646 3 1 4 7.997 4 - - 5.750 1 1 1 7.997 4 - - 5.750 1 1 1 1 1.997 2 2 - 5.813			1					1		
5.250 5 3 8 7.500 23 198 22 5.325 1 1 7.600 7 56 6 5.350 1 1 2 7.625 33 3 5.375 4 4 7.650 3 3 5.400 7 10 17 7.667 1 1 5.425 1 1 7.750 16 433 44 5.500 1 88 66 155 7.750 16 433 44 5.500 7 5 12 7.850 4 4 4 4 5			38							
5.325 1 1 7 56 6 5.350 1 1 2 7.625 33 3 5.400 7 10 17 7.650 3 3 5.400 7 10 17 7.667 1								23		
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	5.325									
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	5.350		1	1	2	7.625			33	33
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	5.375									
5.475 9 7.25 4 5.500 1 1 7.800 46 5.600 7 5 12 7.800 4 38 44 5.600 7 5 12 7.800 4 38 4 5.625 53 20 73 7.875 1 2 6 5.626 1 1 7.900 6 20 2 2 5 5.626 1 1 7.975 5 5 5 5 5 5 5.700 1 1 7.975 5 5 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1</td>										1
$\begin{array}{c c c c c c c c c c c c c c c c c c c $								3		
5.563 1 1 7 800 4 38 4 5.600 7 5 12 7.875 1 2 5.626 1 1 7.900 6 20 2 5.626 1 1 7.900 6 20 2 5.626 1 1 7.900 6 20 2 5.688 3 1 4 7.917 4 4 5.700 1 17 21 39 8.050 3 3 5.750 1 17 21 39 8.050 3 3 5 5.800 2 2 8.100 1 1 2 5 5.813 3 1 4 8.125 2 2 5 5.900 54 44 98 8.250 57 466 52 5.975 4 7 11 8.400 1 1 1 5.975 4 7 11 8.500		1						16		
5.600 7 5 12 7.850 4 4 5.625 53 20 73 7.875 1 2 5.626 1 1 7.900 6 20 2 5.686 3 1 4 7.917 4 4 5.700 1 1 7.975 5 5 5.725 18 51 69 8.000 48 382 43 5.750 1 17 21 39 8.050 3 3 5 5.813 3 1 4 8.125 2 2 5 825 2 2 5 8.250 57 466 52 5 5 5 6 5 5 5 6 5 5 5 6 5 5 5 6 5 5 5 6 5 5 5 7 466 5 5 5 5 7 466 5 5 5 5 5 5 5 <td></td> <td>1</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		1								
5.625 53 20 73 7.875 1 2 5.626 1 1 1 7.975 6 2 5.688 3 1 4 7.917 4 4 5.700 1 1 7.975 5 5 5.725 18 51 69 8.000 48 382 43 5.750 1 17 21 39 8.050 1 1 5.800 2 2 8.100 1 1 2 2 5.813 3 1 4 8.125 2 2 2 5.875 3 2 5 8.225 2 2 2 5.900 54 44 98 8.250 57 466 52 5.950 3 3 8.400 1 1 1 5.950 4 7 11 8.410 1 1 <td></td>										
5.688 3 1 4 7.917 4 4 5.700 1 1 7.917 5 5 5.725 18 51 69 8.000 48 382 43 5.705 1 17 21 39 8.050 3 3 4 382 43 5.800 2 2 8.100 1 1 1 5 3 2 5 8.050 3 2 5 5 3 2 5 5.825 2 2 5 5.925 2 2 5 5.925 2 2 5 5.925 2 2 5 5.925 2 2 5 5.925 2 2 5 5.925 2 2 5 5.938 1 1 1 8.375 1	5.625							1		
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	5.626			1	1	7.900		6	20	26
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	5.688									
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	5.700									
$\begin{array}{c c c c c c c c c c c c c c c c c c c $								48		
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		1						1		
$\begin{array}{c c c c c c c c c c c c c c c c c c c $								1		
$\begin{array}{c c c c c c c c c c c c c c c c c c c $			5					1		
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	5.875		3					1		
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	5.900							57		
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	5.938			3	4				1	1
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	5.950									
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		-								
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		9						20		
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $, ,		
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $									20	20
6.183 2 2 8.750 22 33 5 6.183 22 22 8.800 2 2 6.184 22 22 8.800 2 2 6.250 2 232 52 286 9.000 4 86 9 6.300 2 2.2 9.250 3 <t< td=""><td>6.150</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2</td><td>2</td></t<>	6.150								2	2
6.188 22 22 8.800 2 5.225 6 80 86 8.850 2 6.250 2 23 22 286 9.000 4 86 9 6.300 2 23 22 9.250 3 3 5 6.313 1 4 5 9.500 29 2 6.350 1 5 3 3 1 1 1 5 9.500 29 2 6.350 1	6.183		-					22		
6.250 2 232 52 286 9.000 4 86 9 6.300 2 2 9.250 3 3 6.313 3 5 3 3 5 3 3 5 3 3 5 3 3 5 3 3 5 3 <t< td=""><td>6.188</td><td></td><td></td><td></td><td></td><td></td><td>· · · · · ·</td><td></td><td></td><td></td></t<>	6.188						· · · · · ·			
6.300 2 2 9.250 3 6.313 1 4 5 9.500 29 2 6.313 1 4 5 9.500 29 2 6.355 1 14 15 9.625 1 6.375 1 6.375 3 11 14 9.700 1 1 6.400 5 28 3 9.750 1 6.425 1 6.438 4 4 11.000 1	6.225									
6.313 1 4 5 9.500 29 2 6.350 1 14 15 9.625 1 6.375 3 11 14 9.700 1 6.400 5 28 33 9.750 1 6.425 3 3 10.000 1 6.438 4 4 11.000 1		2	232					4		
6.350 1 14 15 9.625 1 6.375 3 11 14 9.700 1 6.400 5 28 33 9.750 1 6.425 3 10.000 1 1 6.438 4 4 11.000 1			<u> </u>					+		
6.375 3 11 14 9.700 1 6.400 5 28 33 9.750 1 6.425 3 3 10.000 1 6.438 4 4 11.000 1								+		
6.400 5 28 33 9.750 1 6.425 3 3 10.000 1 6.438 4 4 11.000 1								1		
6.425 3 3 10.000 1 6.438 4 4 11.000 1								1	1	
6.438 4 4 11.000 1	6.425							1		
	6.438							1		
	6.450			3	3					



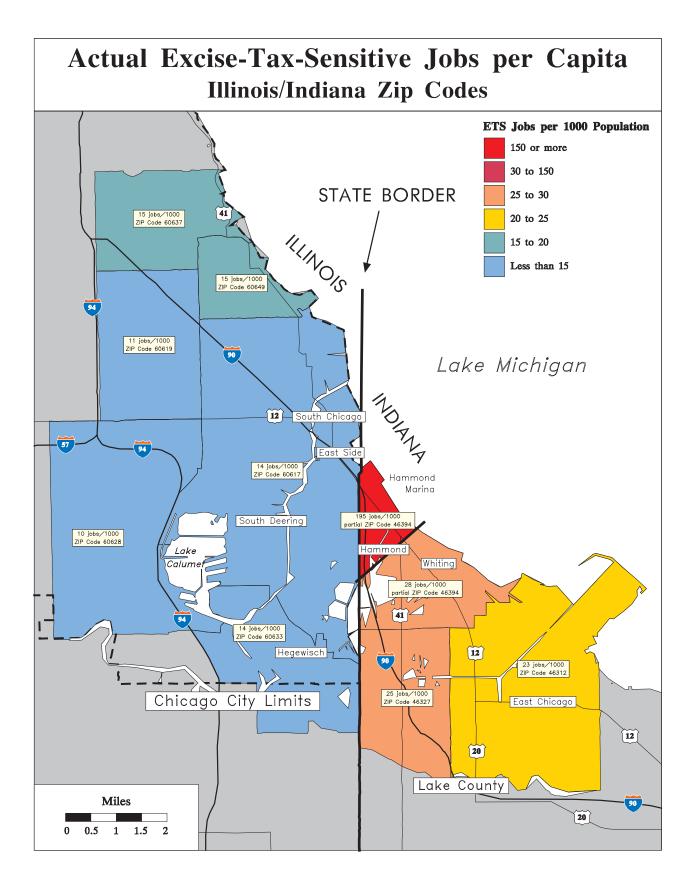








Combined State, County and City Sales and Excise Taxes



InContext[®] Inc., Political Economic Analysis 1615 L Street, NW, Suite 650, Washington, DC 20036 (202) 659-1023 www.incontext.net

InContext and Principals

InContext[®] Inc. is an international information company based at 1615 L Street, NW, Suite 650, Washington, D.C. 20036 (phone 202-659-1023, fax 202-293-9236) (E-mail <u>WLilley@wkltflaw.com</u>, <u>LDeFranco@geo</u><u>economics.com</u>). **InContext** specializes in politico-economic analyses that take either economic data (such as numbers of jobs in specific types of local businesses, or the rates of different taxes in different jurisdictions) and/or demographic data (such as income, occupation, age, race or crime data) and juxtapose those data with local geographic areas defined by an almost infinite variety of geographic "envelopes"-e.g., by a political jurisdiction (such as a congressional district, a parliamentary district, a state assembly district or a city council district), or by an economic service jurisdiction (such as a local cable system area, a daily newspaper service area, a local gas utility service area, or a *Yellow Pages* market area) or by a particular local/regional market area impacted by a major entertainment/sports event or a major economic force/magnet (e.g., a regional airport, an interstate highway).

InContext's work is distinguished by extensive and creative uses of digital computer software for multicolor mapping and charting. InContext's politico-economic analyses rely on the age-old adage that a picture is worth a thousand words.

William Lilley III, chairman and co-founder of InContext[®] Inc., is a former economic historian who was a senior corporate official of CBS Inc, the media company in New York. He has served as Director of the U.S. Council on Wage and Price Stability and as Staff Director of the Budget Committee for the U.S. House of Representatives. He received his Ph.D. from Yale University, taught at Yale, and has written widely on how government policies effect local economic activity, on the economics of the professional sports business and on the socio-economic makeup of U.S. state and local political constituencies.

Laurence J. DeFranco, president and co-founder of **InContext**[®] Inc., is an expert in the new field of geoeconomics that merges the disciplines of economics, geography and computer science. He has written, testified and spoken widely on the effects of economic policy on businesses. He also is president of Program Flow, Inc., a computer software research and consulting firm in McLean, Virginia. Previously, he worked for CBS Inc.

Lilley and DeFranco wrote Impact of Retail Taxes on the Illinois-Indiana Border, published by the Federal Reserve Bank of Chicago (1997), and The Case of the Transient Taxpayer: How Tax-Driven Price Differentials for Commodity Goods Can Create Improbable Markets, published by the Journal of Business Economics (1998). InContext's maps of tax, regulatory and socio-demographic configurations, as distributed across US political jurisdictions, appear regularly in Governing Magazine. Lilley & DeFranco also wrote four award-winning books on U.S. state legislative government, all published by Congressional Quarterly Books in Washington, D.C.: The Almanac of State Legislatures: Changing Patterns 1990-1997 (1998); State Legislative Elections: Voting Patterns and Demographics (1997); The State Atlas of Political and Cultural Diversity (1996); and The Almanac of State Legislatures (1994). Lilley & DeFranco also wrote The Economic Impact of the European Grands Prix (Brussels: FIA, 1999); and The Sports That Make Communities Rich: An Inquiry into the Economics of Professional Sports, published by the American Coalition for Sports Sponsorship (1997).

George Gross: This presentation has been prepared with the assistance of George Gross, a private attorneyconsultant in Washington, D.C. He has represented both public and private clients and served in both public and private positions. For example, he has represented the interests of the Nation's cities, the home building industry, and the consumer magazine publishing industry. He has served in both executive branch and legislative positions —for example, as Executive Director of the House of Representatives Budget Committee, responsible for setting federal revenue and spending limits; as Administrator/Commissioner of New York City's Human Resources Administration, responsible for carrying out numerous social welfare programs; and as Executive Director of the New York State Financial Control Board, responsible for fiscal oversight over the New York City Government.