

TAX FACTS ARTICLES			
2018			
Issue	Article	Researcher/Author	Status/Notes
January	Federal tax reform Illinois consequences	TFI team	issued 2/9
February	retroactive taxes	Mary Kay Martire	issued 3/12
March	property tax effective rates	Mike Klemens	issued 4/4
April/May	mythbuster issue	TFI research team	issued 5/9
June	real v. personal property in sales tax contexts	Dave Hughes	
July			
August			
September			
October			
November			
December			
Possible Future articles:			
Front-runner ideas:			
	Enterprise zone update/data difficulties <i>Wayfair</i> decision and Illinois impact	natalie	
	False Claims Act primer and \$ impact	Mike Wynne	real world example
	Penalties in Illinois: a Primer and Some Problems Scary Tax Things (for october or november)		get a consultant to help? Carol
	Tax breaks for the elderly--property tax, income tax, etc.		
	50-state effective income tax rate comparison		mary wagoner
Budget/spending-related			
	Spending analyses--education (update Rob's piece), Medicaid, Human Services, etc.		
	JTJ ideas: state subsidy of non-education local spending; state subsidy of public transportation (v. other states?)		
	census data oddities on revenue/tax/spending	maurice	
	debt		Illinois v. other states
Property tax-related:			
	property tax on hospitals (or taxation of hospitals generally)		wait for Carle decision
	property tax appeals system/PTAB backlog	Mike	Civic Federation project
	monthly payment plans		Lincoln Institute research/webinar
	property tax abatements		
	property tax burden over time		
Other specific taxes:			
	video gaming		primer; new \$ v. shifting; how much \$ goes where
academic/other article summaries			
	PWC state financial position index		
	critique of tax burden studies--why Illinois can't win		
prior article updates			
	FMAP and overall balance of payments (Nana's article, plus more?)		
	migration		
	COD assessment quality		
	case law update	Dave Dorner	MK updated April 2017 but didn't use